

PROTOKOLL nr 1**om definition av begreppet "Ursprungsprodukter" och om metoder för administrativt samarbete****INNEHÅLL**

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Avdelning I – Allmänna bestämmelser

Artikel 1 – Definitioner

I detta protokoll används följande beteckningar med de betydelser som här anges:

- a) *tillverkning*: alla slag av bearbetning eller behandling, inbegripet sammansättning eller särskilda åtgärder.
- b) *material*: alla ingredienser, råmaterial, beståndsdelar eller delar etc. som används vid tillverkningen av en produkt.
- c) *produkt*: den produkt som tillverkas, även om den är avsedd för senare användning i en annan tillverkningsprocess.
- d) *varor*: både material och produkter.
- e) *tullvärde*: det värde som fastställs i enlighet med 1994 års avtal om tillämpning av artikel VII i Allmänna tull- och handelsavtalet (WTO-avtalet om tullvärdeberäkning).
- f) *pris fritt fabrik*: det pris som betalas för produkten fritt fabrik till den tillverkare i gemenskapen eller Sydafrika i vars företag den sista bearbetningen eller behandlingen äger rum, förutsatt att värdet av allt använt material är inkluderat i priset och att avdrag gjorts för alla inhemska skatter som kommer att eller kan komma att återbetalas när den framställda produkten exporteras.
- g) *värdet av material*: tullvärdet vid importtillfället för det ickeursprungsmaterial som använts eller, om värdet inte är känt och inte kan fastställas, det första fastställbara pris som betalats för materialet i gemenskapen eller i Sydafrika.
- h) *värdet av ursprungsmaterial*: värdet av ursprungsmaterial enligt tillämpliga delar av definitionen i g.
- i) *mervärde*: priset fritt fabrik med avdrag för tullvärdet av allt material som ingår och som har ursprung i de andra länder som anges i artikel 3 eller, om tullvärdet inte är känt och inte kan fastställas, det första fastställbara pris som betalats för materialet i gemenskapen eller i Sydafrika.
- j) *kapitel och tulltaxenummer*: de kapitel och nummer (med fyrställig sifferkod) som används i Systemet för harmoniserad varubeskrivning och kodifiering, i detta protokoll kallat "Harmoniserade systemet" eller "HS".
- k) *klassificering*: klassificeringen av en produkt eller ett material enligt ett visst tulltaxenummer.
- l) *sändning*: produkter som antingen sänds samtidigt från en exportör till en mottagare eller omfattas av ett enda transportdokument för hela transporten från exportören till mottagaren eller, i avsaknad av ett sådant dokument, av en enda faktura.

m) *territorier*: territorier, inbegripet territorialvatten.

n) *AVS-stater*: de stater i Afrika, Västindien och Stillahavsområdet som är avtalsslutande parter i den fjärde AVS-EG-konventionen, undertecknad i Lomé den 15 december 1989, såsom den ändrats genom avtalet som undertecknades i Mauritius den 4 november 1995.

o) *SACU*: Södra Afrikas tullunion.

Avdelning II – Definition av begreppet ”ursprungsprodukter”

Artikel 2 – Allmänna villkor

1. Vid tillämpningen av avtalet skall följande produkter anses ha ursprung i gemenskapen:

a) Produkter som helt framställts i gemenskapen i den mening som avses i artikel 4 i detta protokoll.

b) Produkter som framställts i gemenskapen och som innehåller material som inte helt framställts där, om detta material har genomgått tillräcklig bearbetning eller behandling i gemenskapen i den mening som avses i artikel 5 i detta protokoll.

2. Vid tillämpningen av avtalet skall följande produkter anses ha ursprung i Sydafrika:

a) Produkter som helt framställts i Sydafrika i den mening som avses i artikel 4 i detta protokoll.

b) Produkter som framställts i Sydafrika och som innehåller material som inte helt framställts där, om detta material har genomgått tillräcklig bearbetning eller behandling i Sydafrika i den mening som avses i artikel 5 i detta protokoll.

Artikel 3 – Ursprungskumulation

Bilateral kumulation

1. Material med ursprung i gemenskapen skall anses vara material med ursprung i Sydafrika när det ingår i en produkt som framställts där. Sådant material måste inte ha genomgått tillräcklig bearbetning eller behandling, förutsatt att det genomgått bearbetning eller behandling som är mer omfattande än vad som anges i artikel 6 i detta protokoll.

2. Material med ursprung i Sydafrika skall anses vara material med ursprung i gemenskapen när det ingår i en produkt som framställts där. Sådant material behöver inte ha genomgått tillräcklig bearbetning eller behandling, förutsatt att det genomgått bearbetning eller behandling som är mer omfattande än vad som anges i artikel 6 i detta protokoll.

Kumulation med AVS-stater

3. Om inte annat följer av punkterna 5 och 6 skall material med ursprung i en AVS-stat anses vara material med ursprung i gemenskapen eller Sydafrika när det ingår i en produkt som framställts där. Sådant material behöver inte ha genomgått tillräcklig bearbetning eller behandling.

4. All bearbetning eller behandling som utförs inom SACU skall anses ha utförts i Sydafrika när ytterligare bearbetning eller behandling sker där.

5. Produkter som har erhållit ursprungsstatus på grundval av punkt 3 skall fortsätta anses ha ursprung i gemenskapen eller Sydafrika endast om det mervärde de tillförts där överstiger värdet av använt material med ursprung i någon av AVS-staterna. Om så inte är fallet skall de berörda produkterna anses ha ursprung i den AVS-stat som står för den största delen av värdet av det ursprungsmaterial som använts. När en produkt tilldelas ursprungsstatus skall

ingen hänsyn tas till material med ursprung i AVS-staterna vilket har genomgått tillräcklig bearbetning eller behandling i gemenskapen eller Sydafrika.

6. Kumulation enligt punkt 3 får bara tillämpas när det AVS-material som använts är produkter som fått ursprungsstatus genom tillämpning av den fjärde AVS-EG-konventionens ursprungsregler. Gemenskapen och Sydafrika skall genom Europeiska kommissionen ge varandra närmare upplysningar om innehållet i de avtal som har ingåtts med AVS-staterna och om de ursprungsregler som ingår i dessa avtal.

7. När villkoren i punkt 6 är uppfyllda och en överenskommelse har nåtts om en tidpunkt för när dessa bestämmelser skall träda i kraft, skall var och en av parterna fullgöra sina anmälnings- och informationsförpliktelser.

Artikel 4 – Helt framställda produkter

1. Följande produkter skall anses som helt framställda i gemenskapen eller i Sydafrika:

- a) Mineraliska produkter som har utvunnits ur deras jord eller havsbotten.
- b) Vegetabiliska produkter som har skördats där.
- c) Levande djur som har fötts och uppfötts där.
- d) Produkter från levande djur som uppfötts där.
- e) Produkter från jakt och fiske som har bedrivits där.
- f) Produkter från havsfiske och andra produkter som har hämtats ur havet utanför gemenskapens eller Sydafrikas territorialvatten av deras fartyg.
- g) Produkter som framställts ombord på deras fabriksfartyg uteslutande av produkter som avses i f.
- h) Begagnade varor som insamlats där och som endast kan användas för återvinning av råmaterial, inbegripet begagnade däck som endast kan användas för regummering eller som avfall.
- i) Avfall och skrot från tillverkningsprocesser som ägt rum där.
- j) Produkter som har utvunnits ur havsbotten eller dess underliggande lager utanför deras territorialvatten, förutsatt att de har ensamrätt att exploatera denna havsbotten eller dess underliggande lager.
- k) Varor som har tillverkats där uteslutande av sådana produkter som avses i a–j.

2. Med deras fartyg och deras fabriksfartyg i punkt 1 f och g avses endast fartyg och fabriksfartyg

- a) som är registrerade eller anmälda för registrering i någon av gemenskapens medlemsstater eller i Sydafrika,
- b) som för någon av medlemsstaternas eller Sydafrikas flagg,
- c) som till minst 50% ägs av medborgare i Europeiska gemenskapens medlemsstater eller Sydafrika, eller av ett företag med huvudkontor i en medlemsstat eller i Sydafrika, i vilket direktören eller direktörerna, ordföranden i styrelsen eller i tillsynsorganet samt majoriteten av ledamöterna i styrelsen eller tillsynsorganet är medborgare i en medlemsstat eller i Sydafrika och i vilket dessutom, i fråga om handelsbolag eller aktiebolag, minst hälften av kapitalet tillhör dessa stater eller dessa staters offentliga organ eller medborgare,

d) vars befälhavare och övriga befäl är medborgare i någon medlemsstat eller i Sydafrika, och

e) vars besättning till minst 75% är medborgare i någon medlemsstat eller i Sydafrika.

När tullmedgivanden träder i kraft för fiskeriprodukter skall punkterna 2 d–e ersättas med:

”d) vars besättning, befälhavare och övriga befäl inräknade, till minst 50% är medborgare i någon medlemsstat eller i Sydafrika.”

Artikel 5 – Tillräckligt bearbetade eller behandlade produkter

1. Vid tillämpningen av artikel 2 skall produkter som inte är helt framställda anses vara tillräckligt bearbetade eller behandlade om villkoren i förteckningen i bilaga II är uppfyllda.

I dessa villkor anges för alla produkter som omfattas av detta avtal vilken bearbetning eller behandling icke-ursprungsmaterial som används vid tillverkningen skall genomgå, och villkoren gäller endast sådant material. Om en produkt, som genom att uppfylla villkoren i förteckningen har fått ursprungsstatus, används vid tillverkningen av en annan produkt, är alltså de villkor som gäller för den produkt i vilken den ingår inte tillämpliga på den, och ingen hänsyn skall tas till det icke-ursprungsmaterial som kan ha använts vid dess tillverkning.

2. Trots vad som sägs i punkt 1 får icke-ursprungsmaterial som enligt villkoren i förteckningen inte får användas vid tillverkningen av en produkt ändå användas, om

a) deras sammanlagda värde inte överstiger 15% av produktens pris fritt fabrik, förutom för produkter som omfattas av kapitel 3 och kapitel 24 tulltaxenummer 1604, 1605, 2207 och 2208 i Harmoniserade systemet, då det sammanlagda värdet för icke-ursprungsmaterial inte får överstiga 10% av produktens pris fritt fabrik.

b) inget av de procenttal som anges i förteckningen över ickeursprungsmaterials högsta värde överskrids genom tillämpning av denna punkt.

Denna punkt skall inte tillämpas på de produkter som omfattas av kapitlen 50–63 i Harmoniserade systemet.

3. Punkterna 1 och 2 skall tillämpas utom i de fall som anges i artikel 6.

Artikel 6 – Otillräckliga bearbetnings- eller behandlingsåtgärder

1. Utan att det påverkar tillämpningen av punkt 2 skall följande åtgärder anses utgöra otillräcklig bearbetning eller behandling för att ge en produkt ursprungsstatus, oavsett om villkoren i artikel 5 är uppfyllda:

a) Åtgärder för att bevara produkten i gott skick under transport och lagring (ventilering, utspridning, torkning, kylning, lagring i saltvatten, svavelsyrlighetsvatten eller andra vattenlösningar samt borttagande av skadade delar och liknande åtgärder).

b) Enklare åtgärder bestående i avlägsnande av damm, siktning eller sällning, sortering, klassificering, hoppassning (inbegripet sammansättning av artiklar till satser), tvättning, målning eller delning.

c) i) Ompackning, uppdelning eller sammanföring av kollin.
ii) Enklare förpackning i flaskor, säckar, fodral, askar, uppsättning på kartor, skivor m.m. samt alla övriga enklare förpackningsåtgärder.

d) Anbringande av varumärken, etiketter eller annan liknande särskiljande märkning på produkter eller på deras förpackningar.

e) Enklare blandning av produkter, även av olika slag, där en eller flera beståndsdelar i blandningen inte uppfyller de villkor i detta protokoll som gör det möjligt att anse dem som produkter med ursprung i gemenskapen eller Sydafrika.

f) Enklare sammansättning av delar i avsikt att framställa en komplett produkt.

g) En kombination av två eller flera av de åtgärder som anges i a–f.

h) Slakt av djur.

2. Alla åtgärder som vidtagits i antingen gemenskapen eller Sydafrika i fråga om en viss produkt skall beaktas tillsammans när man fastställer om den bearbetning eller behandling som produkten genomgått skall anses vara otillräcklig enligt punkt 1.

Artikel 7 – Bedömningsenhet

1. Bedömningsenheten för tillämpningen av bestämmelserna i detta protokoll skall vara den särskilda produkt som anses som grundenhet vid klassificeringen enligt Harmoniserade systemets nomenklatur.

Av detta följer att

a) när en produkt som består av en grupp eller en sammansättning av artiklar klassificeras enligt ett enda tulltaxenummer i Harmoniserade systemet, skall helheten utgöra bedömningsenheten,

b) när en sändning består av flera identiska produkter som klassificeras enligt samma tulltaxenummer i Harmoniserade systemet, skall varje produkt beaktas för sig vid tillämpning av bestämmelserna i detta protokoll.

2. Om förpackningen, enligt den allmänna tolkningsbestämmelsen 5 i Harmoniserade systemet, klassificeras tillsammans med den produkt som den innehåller, skall den vid ursprungsbestämningen anses utgöra en helhet tillsammans med produkten.

Artikel 8 – Tillbehör, reservdelar och verktyg

Tillbehör, reservdelar och verktyg som levereras tillsammans med en utrustning, en maskin, en apparat eller ett fordon skall tillsammans med dessa anses som en enhet när de utgör standardutrustning och ingår i priset för utrustningen, maskinen, apparaten eller fordonet eller inte faktureras separat.

Artikel 9 – Sats

Sats enligt den allmänna tolkningsbestämmelsen 3 i Harmoniserade systemet skall anses som ursprungsprodukter när alla produkter som ingår i satsen är ursprungsprodukter. När en sats består av både ursprungsprodukter och icke-ursprungsprodukter skall dock hela satsen anses ha ursprungsstatus, om värdet av icke-ursprungsprodukterna inte överstiger 15% av satsens pris fritt fabrik.

Artikel 10 – Neutrala element

För att avgöra om en produkt är en ursprungsprodukt behöver ursprunget inte fastställas för följande element som kan ingå i tillverkningsprocessen:

a) Energi och bränsle.

b) Anläggningar och utrustning.

c) Maskiner och verktyg.

d) Varor som inte ingår och som inte är avsedda att ingå i den slutliga sammansättningen av produkten.

Avdelning III – Territoriella villkor

Artikel 11 – Territorialprincip

1. Villkoren i avdelning II för erhållande av ursprungsstatus måste vara uppfyllda i gemenskapen eller i Sydafrika utan avbrott, om inte annat följer av artikel 3.
2. Om ursprungsvaror som exporterats från gemenskapen eller Sydafrika till ett annat land återinförs skall de, om inte annat följer av artikel 3, inte anses ha ursprungsstatus, såvida det inte på ett sätt som tillfredsställer tullmyndigheterna kan visas
 - a) att de återinförda varorna är samma varor som de som exporterades, och
 - b) att varorna inte har blivit föremål för någon åtgärd som är mer omfattande än vad som krävs för att bevara dem i gott skick under tiden i det landet eller under exporten.

Artikel 12 – Direkttransport

1. Den förmånsbehandling som avses i avtalet skall endast tillämpas på produkter som uppfyller villkoren i detta protokoll och som transporteras direkt mellan gemenskapen och Sydafrika eller genom territorier som tillhör de andra länderna som avses i artikel 3. Produkter som utgör en enda sändning får emellertid transporteras genom andra territorier, i förekommande fall med omlastning eller tillfällig lagring inom dessa territorier, förutsatt att produkterna hela tiden övervakas av tullmyndigheterna i transit- eller lagringslandet och inte blir föremål för andra åtgärder än lossning, omlastning eller åtgärder för att bevara dem i gott skick.

Ursprungsprodukter får transporteras i rörledning genom andra territorier än gemenskapens eller Sydafrikas.

2. För att styrka att villkoren i punkt 1 har uppfyllts skall för tullmyndigheterna i importlandet uppvisas
 - a) ett enda transportdokument som gäller transporten från exportlandet genom transitlandet, eller
 - b) ett intyg som utfärdats av transitlandets tullmyndigheter och som innehåller
 - i) en exakt beskrivning av produkterna,
 - ii) datum för produkternas lossning och omlastning samt, i förekommande fall, namnen på de fartyg eller uppgift om de andra transportmedel som använts, och
 - iii) uppgifter om under vilka förhållanden produkterna befunnit sig i transitlandet, eller
 - c) om dokumentet eller intyget saknas, andra styrkande handlingar.

Artikel 13 – Utställningar

1. Ursprungsprodukter som har sänts till en utställning i ett annat land än de som avses i artikel 3 och som efter utställningen sålts för att importeras till gemenskapen eller Sydafrika skall vid importen omfattas av bestämmelserna i avtalet, om det på ett sätt som tillfredsställer tullmyndigheterna kan visas att

- a) en exportör har sänt produkterna från gemenskapen eller Sydafrika till utställningslandet och ställt ut produkterna där,
- b) exportören har sålt eller på annat sätt överlåtit produkterna till en person i gemenskapen eller Sydafrika,
- c) produkterna under utställningen eller omedelbart därefter har sänts i samma skick som de hade sänts till utställningen i, och
- d) produkterna, sedan de sänts till utställningen, inte har använts för något annat ändamål än visning på utställningen.

2. Ett ursprungsintyg skall utfärdas eller upprättas i enlighet med bestämmelserna i avdelning IV och på vanligt sätt uppvisas för tullmyndigheterna i importlandet. Utställningens namn och adress skall anges på intyget. Vid behov kan ytterligare styrkande handlingar krävas som visar under vilka förhållanden produkterna har ställts ut.

3. Bestämmelserna i punkt 1 skall tillämpas på alla handels-, industri-, jordbruks- och hantverksutställningar samt på mässor eller offentliga visningar av liknande karaktär under vilka produkterna kvarstår under tullkontroll, dock med undantag för sådana som i butiker eller affärslokaler i privat syfte anordnas för försäljning av utländska produkter.

Avdelning IV – Ursprungsintyg

Artikel 14 – Allmänna villkor

1. Produkter med ursprung i gemenskapen som importeras till Sydafrika och produkter med ursprung i Sydafrika som importeras till gemenskapen skall omfattas av avtalet, förutsatt att det uppvisas

a) ett varucertifikat EUR.1 enligt förlagan i bilaga III, eller

b) i de fall som avses i artikel 19.1, en deklARATION enligt lydelsen i bilaga IV som exportören lämnar på en faktura, en följesedel eller någon annan kommersiell handling där de berörda produkterna beskrivs tillräckligt noggrant för att kunna identifieras (nedan kallad fakturadeklARATION).

2. Trots vad som sägs i punkt 1 skall ursprungsprodukter enligt detta protokoll i de fall som anges i artikel 24 omfattas av avtalet utan att någon av de handlingar som anges ovan behöver uppvisas.

Artikel 15 – Förfarande för utfärdande av varucertifikat EUR.1

1. Varucertifikat EUR.1 skall utfärdas av exportlandets tullmyndigheter på skriftlig ansökan av exportören eller, på export örens ansvar, av dennes befullmäktigade ombud.

2. För detta ändamål skall exportören eller dennes befullmäktigade ombud fylla i både varucertifikat EUR.1 och en ansökningsblankett enligt förlagorna i bilaga III. Dessa blanketter skall fyllas i på något av de språk som avtalet har upprättats på och i enlighet med bestämmelserna i exportlandets nationella lagstiftning. Om blanketterna fylls i för hand skall detta göras med bläck och tryckbokstäver. Varubeskrivningen skall anges i det avsedda fältet utan att någon rad lämnas tom. Om hela fältet inte fylls skall en vågrät linje dras under sista textrad och det tomma utrymmet korsas över.

3. En exportör som ansöker om ett varucertifikat EUR.1 skall vara beredd att när som helst på begäran av tullmyndigheterna i det exportland där varucertifikatet EUR.1 utfärdas, uppvisa alla relevanta handlingar som styrker att de berörda produkterna har ursprungsstatus samt att övriga villkor i detta protokoll är uppfyllda.

4. Varucertifikatet EUR.1 skall utfärdas av tullmyndigheterna i någon av gemenskapens medlemsstater eller Sydafrika om de berörda produkterna kan anses vara produkter med ursprung i gemenskapen, Sydafrika eller något av de andra länder som avses i artikel 3 och om de uppfyller övriga villkor i detta protokoll.

5. De utfärdande tullmyndigheterna skall vidta alla nödvändiga åtgärder för att kontrollera att produkterna har ursprungsstatus och att övriga villkor i detta protokoll är uppfyllda. För kontrollen skall de ha rätt att begära alla slags underlag och att göra alla slags kontroller av exportörens räkenskaper eller varje annan kontroll som de anser lämplig. De utfärdande tullmyndigheterna skall också kontrollera att de blanketter som avses i punkt 2 är korrekt ifyllda. De skall särskilt kontrollera att fältet för varubeskrivningen har fyllts i på ett sådant sätt att det utesluter varje möjlighet till bedrägliga tillägg.

6. Datum för utfärdandet av varucertifikat EUR.1 skall anges i fält 11 på certifikatet.

7. Varucertifikat EUR.1 skall utfärdas av tullmyndigheterna och ställas till exportörens förfogande så snart exporten faktiskt ägt rum eller säkerställts.

Artikel 16 – Varucertifikat EUR.1 som utfärdas i efterhand

1. Trots vad som sägs i artikel 15.7 får varucertifikat EUR.1 undantagsvis utfärdas efter export av de produkter det avser, om

a) det inte utfärdades vid tidpunkten för exporten på grund av misstag, förbiseende eller särskilda omständigheter, eller

b) det på ett sätt som tillfredsställer tullmyndigheterna visas att ett varucertifikat EUR.1 utfärdades men av tekniska skäl inte godtogs vid importen.

2. Vid tillämpning av punkt 1 skall exportören i sin ansökan ange plats och datum för exporten av de produkter som varucertifikatet EUR.1 avser samt ange skälen för ansökan.

3. Tullmyndigheterna får utfärda varucertifikat EUR.1 i efterhand först efter att ha kontrollerat att uppgifterna i exportörens ansökan stämmer överens med uppgifterna i motsvarande handlingar.

4. Varucertifikat EUR.1 som utfärdas i efterhand ska förses med någon av följande påskrifter:

BG 'ИЗДАДЕН ВПОСЛЕДСТВИЕ'
 ES 'EXPEDIDO A POSTERIORI'
 CS 'VYSTAVENO DODATEČNĚ'
 DA 'UDSTEDT EFTERFØLGENDE'
 DE 'NACHTRÄGLICH AUSGESTELLT'
 ET 'TAGANTJÄRELE VÄLJA ANTUD'
 EL 'ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ'
 EN 'ISSUED RETROSPECTIVELY'
 FR 'DÉLIVRÉ A POSTERIORI'
 HR 'IZDANO NAKNADNO'
 IT 'RILASCIATO A POSTERIORI'
 LV 'IZSNIEGTS RETROSPEKTĪVI'
 LT 'RETROSPEKTYVUSIS IŠDAVIMAS'
 HU 'KIADVA VISSZAMENŐLEGES HATÁLLYAL'
 MT 'MAHRUĠ RETROSPETTIVAMENT'
 NL 'AFGEGEVEN A POSTERIORI'
 PL 'WYSTAWIONE RETROSPEKTYWNIĘ'
 PT 'EMITIDO A POSTERIORI'
 RO 'EMIS A POSTERIORI'
 SL 'IZDANO NAKNADNO'
 SK 'VYDANÉ DODATOČNE'
 FI 'ANNETTU JÄLKIKÄTEEN'
 SV 'UTFÄRDAT I EFTERHAND'.

5. Den påskrift som avses i punkt 4 skall göras i fältet "Anmärkningar" på varucertifikatet EUR.1. *Beslut 2015/733.*

Artikel 17 – Utfärdande av duplikat av varucertifikat EUR.1

1. Om ett varucertifikat EUR.1 stulits, förlorats eller förstörts får exportören hos den tullmyndighet som utfärdade certifikatet ansöka om ett duplikat, som tullmyndigheten skall utfärda på grundval av de exporthandlingar som den har tillgång till.

2. Ett duplikat som utfärdas på detta sätt måste förses med en av följande påskrifter:

BG 'ДУБЛИКАТ'
 ES 'DUPLICADO'
 CS 'DUPLIKÁT'

DA	'DUPLIKAT'
DE	'DUPLIKAT'
ET	'DUPLIKAAT'
EL	'ΑΝΤΙΓΡΑΦΟ'
EN	'DUPLICATE'
FR	'DUPLICATA'
HR	'DUPLIKAT'
IT	'DUPLICATO'
LV	'DUBLIKĀTS'
LT	'DUBLIKATAS'
HU	'MÁSODLAT'
MT	'DUPLIKAT'
NL	'DUPLICAAT'
PL	'DUPLIKAT'
PT	'SEGUNDA VIA'
RO	'DUPLICAT'
SL	'DVOJNIK'
SK	'DUPLIKÁT'
FI	'KAKSOISKAPPALE'
SV	'DUPLIKAT'.

3. Den påskrift som avses i punkt 2 skall göras i fältet "Anmärkningar" på duplikatet av varucertifikatet EUR.1.

4. Duplikatet skall ha samma utfärdandedatum som det ursprungliga varucertifikatet EUR.1 och gälla från och med samma dag. *Beslut 2015/733.*

Artikel 18 – Utfärdande av varucertifikat EUR.1 på grundval av ett tidigare utfärdat eller upprättat ursprungsintyg

Om ursprungsprodukter står under kontroll av ett tullkontor i gemenskapen eller Sydafrika skall det vara möjligt att ersätta det ursprungliga ursprungsintyget med ett eller flera varucertifikat EUR.1, så att alla eller vissa av dessa produkter kan sändas någon annanstans i gemenskapen eller Sydafrika. Ersättningsvarucertifikat EUR.1 skall utfärdas av det tullkontor under vars kontroll produkterna står.

Artikel 19 – Villkor för upprättande av en fakturadeklaration

1. En fakturadeklaration enligt artikel 14 b får upprättas

a) av en godkänd exportör enligt artikel 20, eller

b) av vilken exportör som helst för sändningar som består av ett eller flera kollin med ursprungsprodukter vars totala värde inte överstiger 6 000 euro.

2. En fakturadeklaration får upprättas om de berörda produkterna kan anses som produkter med ursprung i gemenskapen, Sydafrika eller något av de andra länder som avses i artikel 3 och om de uppfyller övriga villkor i detta protokoll.

3. En exportör som upprättar en fakturadeklaration skall vara beredd att när som helst på begäran av exportlandets tullmyndigheter uppvisa alla relevanta handlingar som styrker att de berörda produkterna har ursprungsstatus samt att övriga villkor i detta protokoll är uppfyllda.

4. En fakturadeklaration skall upprättas av exportören genom att deklARATIONEN enligt bilaga IV maskinskrivs, stämplas eller trycks på fakturan, följesedeln eller någon annan kommersiell handling, med användning av en av de språkversioner som anges i den bilagan och enligt bestämmelserna i exportlandets nationella lagstiftning. Om deklARATIONEN skrivs för hand, skall den skrivas med bläck och tryckbokstäver.

5. Fakturadeklarationer skall undertecknas för hand av exportören. En godkänd exportör enligt artikel 20 behöver dock inte underteckna sådana deklarationer, om han lämnar en skriftlig försäkran till tullmyndigheterna i exportlandet att han påtar sig fullt ansvar för varje fakturadeklaration där han identifieras, som om den hade undertecknats av honom för hand.

6. En fakturadeklaration får upprättas av exportören när de produkter som den avser exporteras, eller efter exporten om den uppvisas i importlandet senast två år efter importen av de produkter som den avser.

Artikel 20 – Godkänd exportör

1. Tullmyndigheterna i exportlandet kan ge en exportör som ofta exporterar produkter som omfattas av avtalet, tillstånd att upprätta fakturadeklarationer oberoende av de berörda produkternas värde. En exportör som ansöker om ett sådant tillstånd måste på ett sätt som tillfredsställer tullmyndigheterna lämna de garantier som behövs för att kontrollera att produkterna har ursprungsstatus och att övriga villkor i detta protokoll är uppfyllda.

2. Tullmyndigheterna får bevilja tillstånd som godkänd exportör på de villkor som de anser lämpliga.

3. Tullmyndigheterna skall tilldela den godkända exportören ett tillståndsnummer som skall anges i fakturadeklarationen.

4. Tullmyndigheterna skall övervaka hur den godkända exportören använder sitt tillstånd.

5. Tullmyndigheterna kan återkalla tillståndet när som helst. De skall göra det när den godkända exportören inte längre lämnar de garantier som avses i punkt 1, inte uppfyller de villkor som avses i punkt 2 eller på annat sätt använder tillståndet felaktigt.

Artikel 21 – Ursprungsintygs giltighet

1. Ett ursprungsintyg skall gälla i fyra månader från och med dagen för utfärdandet i exportlandet och skall uppvisas för tullmyndigheterna i importlandet inom den tiden.

2. Ursprungsintyg som uppvisas för tullmyndigheterna i importlandet efter den sista dagen enligt punkt 1 får godkännas för förmånsbehandling om underlåtenhet att uppvisa dessa handlingar senast den föreskrivna dagen beror på exceptionella omständigheter.

3. Även i andra fall när ursprungsintyg uppvisas för sent får tullmyndigheterna i importlandet godta ursprungsintygen om produkterna har visats upp för dem före ovannämnda sista dag.

Artikel 22 – Uppvisande av ursprungsintyg

Ursprungsintyg skall uppvisas för importlandets tullmyndigheter i enlighet med de förfaranden som gäller i det landet. Dessa myndigheter kan begära en översättning av ursprungsintyget och kan också kräva att importdeklarationen åtföljs av en förklaring av importören om att produkterna uppfyller de villkor som gäller för tillämpning av avtalet.

Artikel 23 – Import i delleveranser

Om isärtagna eller icke hopsatta produkter enligt den allmänna tolkningsbestämmelsen 2 a i Harmoniserade systemet som klassificeras enligt avdelningarna XVI och XVII eller tulltaxenummer 7308 eller 9406 i detta system, importeras i delleveranser på begäran av importören och på de villkor som fastställts av importlandets tullmyndigheter, skall ett enda ursprungsintyg för dessa produkter uppvisas för tullmyndigheterna vid import av den första delleveransen.

Artikel 24 – Undantag från krav på ursprungsintyg

1. Produkter som sänds som småpaket mellan privatpersoner eller som ingår i resandes personliga bagage skall godtas som ursprungsprodukter utan att ett ursprungsintyg behöver uppvisas, om importen av sådana produkter inte är av kommersiell karaktär, om produkterna har förklarats uppfylla villkoren i detta protokoll och om det inte finns något tvivel om denna

förklarings riktighet. I fråga om produkter som sänds med post kan denna förklaring göras på posttulldeklarationer C2 eller CP3 eller på ett papper som bifogas det dokumentet.

2. Import av tillfällig karaktär som uteslutande består av produkter för mottagarnas, de resandes eller deras familjers personliga bruk skall inte anses vara import av kommersiell karaktär, om det på grund av produkternas art och mängd är uppenbart att syftet inte är kommersiellt.

3. Dessa produkters sammanlagda värde får dessutom inte överstiga 500 euro för småpaket eller 1 200 euro för produkter som ingår i resandes personliga bagage.

Artikel 25 – Leverantörsdeklaration

1. När ett ursprungsintyg utfärdas i Sydafrika för ursprungsprodukter vid vilkas tillverkning varor från SACU har använts och vilka har genomgått bearbetning eller behandling utan att ha erhållit ursprungsstatus som medför förmånsbehandling, skall hänsyn tas till de leverantörsdeklarationer som lämnats för dessa varor i enlighet med denna artikel.

2. Den leverantörsdeklaration som avses i punkt 1 skall tjäna som bevis för den bearbetning eller behandling som de berörda varorna har genomgått i SACU vid fastställande av huruvida produkterna vid vilkas tillverkning dessa varor använts kan anses ha ursprung i Sydafrika och uppfylla övriga krav i detta protokoll.

3. Leverantören skall för varje sändning upprätta en särskild leverantörsdeklaration enligt bilaga V på ett pappersark som bifogas fakturan, följesedeln eller någon annan kommersiell handling där de berörda produkterna beskrivs tillräckligt noggrant för att kunna identifieras. Deklarationen skall upprättas i enlighet med bestämmelserna i lagstiftningen i det land där den upprättas och skall undertecknas för hand av leverantören.

4. Sydafrika skall uppmana de behöriga myndigheterna i SACU att kontrollera leverantörsdeklarationer stickprovvis eller när importlandets tullmyndigheter har rimliga tvivel beträffande huruvida de uppgifter som lämnats är tillförlitliga och korrekta.

5. Sydafrika skall tillsammans med de behöriga myndigheterna i SACU vidta de administrativa förfaranden som krävs för att se till att bestämmelserna i punkt 4 tillämpas fullt ut.

Artikel 26 – Styrkande handlingar

De handlingar som avses i artiklarna 15.3 och 19.3 och som används för att styrka att de produkter som omfattas av ett varucertifikat EUR.1 eller en fakturadeklaration kan anses vara produkter med ursprung i gemenskapen, Sydafrika eller något av de andra länderna enligt artikel 3 och att de uppfyller övriga villkor i detta protokoll, kan t.ex. vara följande:

a) Direkta bevis för de åtgärder som exportören eller leverantören vidtagit för att framställa de berörda varorna, vilka framgår av exempelvis dennes räkenskaper eller interna bokföring.

b) Handlingar som styrker det använda materialets ursprungsstatus och som utfärdats eller upprättats i gemenskapen, Sydafrika eller något av de andra länder som anges i artikel 3, om dessa handlingar används i enlighet med inhemsk lagstiftning.

c) Handlingar som styrker att materialet har bearbetats eller behandlats i gemenskapen eller Sydafrika och som utfärdats eller upprättats i gemenskapen eller Sydafrika, om dessa handlingar används i enlighet med inhemsk lagstiftning.

d) Varucertifikat EUR.1 eller fakturadeklarationer som styrker det använda materialets ursprungsstatus och som utfärdats eller upprättats i gemenskapen eller Sydafrika i enlighet med detta protokoll eller i något av de andra länderna enligt artikel 3 i enlighet med den artikeln.

e) Leverantörsdeklarationer som styrker den bearbetning eller behandling som det använda materialet har genomgått i SACU, i enlighet med artikel 3.

Artikel 27 – Bevarande av ursprungsintyg, leverantörsdeklarationer och styrkande handlingar

1. En exportör som ansöker om ett varucertifikat EUR.1 skall under minst tre år bevara de handlingar som avses i artikel 15.3.
2. En exportör som upprättar en fakturadeklaration skall under minst tre år bevara en kopia av denna och de handlingar som avses i artikel 19.3.
3. En leverantör som upprättar en leverantörsdeklaration skall under minst 3 år bevara kopior av deklARATIONEN och av den faktura, följesedel eller andra kommersiella handlingar som deklARATIONEN har bifogats, samt handlingar som styrker att de uppgifter som har lämnats på deklARATIONEN är korrekta.
4. Den tullmyndighet i exportlandet som utfärdar ett varucertifikat EUR.1 skall under minst tre år bevara den ansökningsblankett som avses i artikel 15.2.
5. Tullmyndigheterna i importlandet skall under minst tre år bevara de varucertifikat EUR.1 och de fakturadeklarationer som lämnats in hos dem.

Artikel 28 – Avvikelser och formella fel

1. Om det konstateras att uppgifterna i ursprungsintyget endast obetydligt avviker från uppgifterna i de handlingar som uppvisats för tullkontoret för genomförande av formaliteterna vid import av produkterna skall detta inte i sig medföra att ursprungsintyget blir ogiltigt, förutsatt att det vederbörligen fastställs att uppgifterna i intyget verkligen avser de uppvisade produkterna.
2. Uppenbara formella fel, t.ex. skrivfel, i ett ursprungsintyg skall inte leda till att handlingen underkänns, om felet inte är av den arten att det uppstår tvivel om att uppgifterna i intyget är riktiga.

Artikel 29 – Belopp i euro

1. Motvärdet i exportlandets nationella valuta till belopp i euro skall fastställas av exportlandet och genom Europeiska gemenskapernas kommission meddelas importländerna.
2. Om beloppen överstiger motsvarande belopp som fastställts av importlandet, skall importlandet godta dem om produkterna faktureras i exportlandets valuta. Om produkterna faktureras i en annan EG-medlemsstats valuta skall importlandet godkänna det belopp som har meddelats av det berörda landet.
3. De belopp som skall användas i en viss nationell valuta skall utgöra motvärdet i denna valuta till de i euro uttryckta beloppen den första arbetsdagen i oktober 1999.
4. De i euro uttryckta beloppen och deras motvärde i de nationella valutorna i gemenskapens medlemsstater och Sydafrika skall ses över av samarbetsrådet på begäran av gemenskapen eller Sydafrika. Vid denna översyn skall samarbetsrådet säkerställa att ingen sänkning sker av de belopp som skall användas i nationell valuta och skall dessutom beakta det önskvärda i att bevara effekten av berörda beloppsgränser i reella termer. För det ändamålet får den besluta om att ändra de i euro uttryckta beloppen.

Avdelning V – Bestämmelser om administrativt samarbete

Artikel 30 – Ömsesidigt bistånd

1. Gemenskapens medlemsstaters och Sydafrikas tullmyndigheter skall genom Europeiska gemenskapernas kommission förse varandra med avtryck av de stämplor som används vid

deras tullkontor vid utfärdande av varucertifikat EUR.1 samt med adresserna till de tullmyndigheter som ansvarar för kontrollen av dessa certifikat och fakturadeklarationer.

2. För att sörja för att detta protokoll tillämpas på ett riktigt sätt skall gemenskapen och Sydafrika genom de behöriga tullförvaltningarna bistå varandra vid kontrollen av att varucertifikaten EUR.1 och fakturadeklarationerna är äkta och att uppgifterna i dessa handlingar är riktiga.

Artikel 31 – Kontroll av ursprungsintyg

1. Efterkontroll av ursprungsintyg skall göras stickprovsvis eller när importlandets tullmyndigheter har rimliga tvivel beträffande handlingarnas äkthet, de berörda produkternas ursprungsstatus eller uppfyllandet av övriga villkor i detta protokoll.

2. Vid tillämpning av punkt 1 skall importlandets tullmyndigheter återsända varucertifikat EUR.1 och fakturan, om den lämnats in, fakturadeklarationen eller en kopia av dessa handlingar till exportlandets tullmyndigheter och vid behov ange skälen för undersökningen. Till stöd för begäran om kontroll skall de tillhandahålla alla de erhållna handlingar och upplysningar som tyder på att uppgifterna i ursprungsintyget inte är riktiga.

3. Kontrollen skall göras av exportlandets tullmyndigheter. För kontrollen skall de ha rätt att begära alla slags underlag och att göra alla slags kontroller av exportörens räkenskaper eller varje annan kontroll som de anser lämplig.

4. Om importlandets tullmyndigheter beslutar att tills vidare upphöra att bevilja förmånsbehandling för de berörda produkterna i avvaktan på resultatet av kontrollen, skall de erbjuda importören att produkterna frigörs, med förbehåll för de säkerhets åtgärder som de finner nödvändiga.

5. De tullmyndigheter som begärt kontrollen skall så snart som möjligt underrättas om resultatet av denna. Detta resultat måste klart utvisa om handlingarna är äkta och om de berörda produkterna kan anses vara produkter med ursprung i gemenskapen eller Sydafrika och uppfyller övriga villkor i detta protokoll.

6. Om rimliga tvivel föreligger och inget svar erhålls inom tio månader från den dag då kontrollen begärdes, eller om svaret inte innehåller tillräckliga uppgifter för att handlingens äkthet eller produkternas verkliga ursprung skall kunna fastställas, skall de tullmyndigheter som begärt kontrollen vägra förmånsbehandling, utom under exceptionella omständigheter.

Artikel 32 – Tvistlösning

1. Om det i samband med kontrollförfaranden enligt artikel 31 uppstår tvister som inte kan lösas mellan de tullmyndigheter som begärt en kontroll och de tullmyndigheter som ansvarar för att denna kontroll utförs, eller om frågor uppstår angående tolkningen av detta protokoll, skall tvisterna hänskjutas till samarbetsrådet.

2. Alla tvister mellan importören och importlandets tullmyndigheter skall lösas enligt lagstiftningen i det landet.

Artikel 33 – Påföljder

Den som i syfte att erhålla förmånsbehandling för produkter upprättar eller låter upprätta en handling som innehåller oriktiga uppgifter skall bli föremål för påföljder.

Artikel 34 – Frizoner

1. När handel sker med en produkt på grundval av ett ursprungsintyg och produkten i fråga under transporten befinner sig i en frizon på gemenskapens eller Sydafrikas territorium, skall gemenskapen och Sydafrika vidta nödvändiga åtgärder för att se till att produkten inte ersätts med andra varor och inte genomgår någon annan hantering än normala åtgärder för att förhindra att den försämras.

2. När produkter med ursprung i gemenskapen eller Sydafrika importeras till en frizon på grundval av ett ursprungsintyg och där genomgår hantering eller behandling, skall, trots bestämmelserna i punkt 1, de berörda myndigheterna på exportörens begäran utfärda ett nytt varucertifikat EUR.1, om den genomförda hanteringen eller behandlingen är förenlig med bestämmelserna i detta protokoll.

Avdelning VI – Ceuta och Melilla

Artikel 35 – Tillämpning av protokollet

1. Begreppet gemenskapen som används i artikel 2 skall inte omfatta Ceuta och Melilla.
2. Produkter med ursprung i Sydafrika skall när de importeras till Ceuta eller Melilla i alla avseenden åtnjuta samma tullbehandling som den som tillämpas på produkter med ursprung i gemenskapens tullområde enligt protokoll 2 i Akten för anslutning av Konungariket Spanien och Portugisiska republiken till Europeiska gemenskaperna. Sydafrika skall på import av produkter som omfattas av avtalet och har ursprung i Ceuta och Melilla tillämpa samma tullbehandling som den som tillämpas på produkter som importeras från och har ursprung i gemenskapen.
3. Vid tillämpning av punkt 2 skall för produkter med ursprung i Ceuta och Melilla detta protokoll gälla i tillämpliga delar, om inte annat följer av de särskilda villkor som anges i artikel 36.

Artikel 36 – Särskilda villkor

1. Under förutsättning att produkterna har transporterats direkt i enlighet med bestämmelserna i artikel 12, skall följande gälla:
 1. Följande skall anses vara produkter med ursprung i Ceuta eller Melilla:
 - a) Produkter som är helt framställda i Ceuta eller Melilla.
 - b) Produkter som är framställda i Ceuta eller Melilla och vid vilkas tillverkning andra produkter än de som avses i a har använts, förutsatt att
 - i) dessa produkter har genomgått tillräcklig bearbetning eller behandling enligt artikel 5 i detta protokoll, eller att
 - ii) dessa produkter har ursprung i Sydafrika eller gemenskapen enligt detta protokoll och har genomgått bearbetning eller behandling som är mer omfattande än den otillräckliga bearbetning eller behandling som avses i artikel 6.1.
 2. Följande skall anses vara produkter med ursprung i Sydafrika:
 - a) Produkter som är helt framställda i Sydafrika.
 - b) Produkter som är framställda i Sydafrika och vid vilkas tillverkning andra produkter än de som avses i a har använts, förutsatt att
 - i) dessa produkter har genomgått tillräcklig bearbetning eller behandling enligt artikel 5 i detta protokoll, eller att
 - ii) dessa produkter har ursprung i Ceuta, Melilla eller gemenskapen enligt detta protokoll och har genomgått bearbetning eller behandling som är mer omfattande än den otillräckliga bearbetning eller behandling som avses i artikel 6.1.
2. Ceuta och Melilla skall anses som ett enda territorium.
3. Exportören eller dennes befullmäktigade ombud skall ange "Sydafrika" och "Ceuta och Melilla" i ruta 2 på varucertifikat EUR.1 eller på fakturadeklarationerna. Om produkterna har ursprung i Ceuta och Melilla skall detta dessutom anges i ruta 4 på varucertifikat EUR.1 eller på fakturadeklarationerna.

4. De spanska tullmyndigheterna skall ansvara för tillämpningen av detta protokoll i Ceuta och Melilla.

Avdelning VII – Slutbestämmelser

Artikel 37 – Ändringar i protokollet

Samarbetsrådet får besluta att ändra bestämmelserna i detta protokoll.

Artikel 38 – Genomförande av protokollet

Gemenskapen och Sydafrika skall var och en vidta de åtgärder som är nödvändiga för att genomföra detta protokoll.

Artikel 39 – Varor i transit eller lager

Bestämmelserna i avtalet får tillämpas på varor som är förenliga med bestämmelserna i detta protokoll och som vid tidpunkten för avtalets ikraftträdande antingen befinner sig i transit eller tillfälligt ligger i tullager eller frizoner i gemenskapen eller Sydafrika, förutsatt att ett varucertifikat EUR.1 som har utfärdats i efterhand av exportlandets behöriga myndigheter tillsammans med handlingar som visar att varorna har transporterats direkt, har överlämnats till tullmyndigheterna i importlandet inom fyra månader räknat från den tidpunkten.

BILAGA I**INLEDANDE ANMÄRKNINGAR TILL FÖRTECKNINGEN I BILAGA II****Anmärkning 1:**

I förteckningen anges för alla produkter de villkor som gäller för att de skall anses tillräckligt bearbetade eller behandlade enligt artikel 5 i protokollet.

Anmärkning 2:

- 2.1 I förteckningens två första kolumner beskrivs den framställda produkten. Den första kolumnen innehåller numret eller kapitlet i Harmoniserade systemet och den andra kolumnen innehåller Harmoniserade systemets varubeskrivning för detta nummer eller kapitel. För varje post i de första två kolumnerna anges en regel i kolumn 3 eller 4. Om ett nummer i den första kolumnen föregås av "ex" betyder detta att regeln i kolumn 3 eller 4 endast gäller för den del av numret som beskrivs i kolumn 2.
- 2.2 Om flera nummer är grupperade tillsammans i kolumn 1 eller ett kapitelnummer anges och varubeskrivningen i kolumn 2 därför är allmänt uttryckt, gäller motsvarande regel i kolumn 3 eller 4 alla produkter som i Harmoniserade systemet klassificeras enligt de olika numren i kapitlet i fråga eller enligt något av de nummer som är grupperade i kolumn 1.
- 2.3 Om förteckningen innehåller olika regler för olika produkter som omfattas av samma nummer, innehåller varje strecksats en beskrivning av den del av numret för vilken motsvarande regel i kolumn 3 eller 4 gäller.
- 2.4 Om en regel anges i både kolumn 3 och kolumn 4 för en post i de två första kolumnerna, kan exportören välja mellan den regel som anges i kolumn 3 och den som anges i kolumn 4. Om ingen regel anges i kolumn 4, skall den regel som anges i kolumn 3 tillämpas.

Anmärkning 3:

- 3.1 Bestämmelserna i artikel 5 i protokollet, angående produkter som har fått ursprungsstatus och som används vid tillverkningen av andra produkter, skall tillämpas, oavsett om denna status har erhållits i den fabrik där dessa produkter tillverkas eller i en annan fabrik i gemenskapen eller Sydafrika

Exempel:

En motor enligt nummer 8407, för vilken det i regeln anges att värdet av det icke-ursprungsmaterial som ingår inte får överstiga 40% av priset fritt fabrik, är tillverkad av smidda, halvfärdiga produkter av annat legerat stål enligt nummer ex 7224.

Om dessa smidda produkter har framställts i gemenskapen av ett göt som inte har ursprungsstatus, har det redan fått ursprungsstatus genom tillämpning av regeln för nummer ex 7224 i förteckningen. Produkterna kan då betraktas som ursprungsprodukter vid beräkningen av motorns värde, oavsett om de tillverkats i samma fabrik som motorn eller i en annan fabrik i gemenskapen. Värdet av icke-ursprungsgöten beaktas således inte när värdet av de icke-ursprungsmaterial som använts bestäms.

- 3.2 I regeln i förteckningen anges den minsta grad av bearbetning eller behandling som krävs, och därav följer att ytterligare bearbetning eller behandling också ger ursprungsstatus; omvänt kan en lägre grad av bearbetning eller behandling inte ge ursprungsstatus. Om det i en regel fastslås att icke-ursprungsmaterial i ett visst tillverkningsstadium får användas är således användning av sådant material som befinner sig i ett tidigare tillverkningsstadium tillåten, medan användning av sådant material som befinner sig i ett senare tillverkningsstadium inte är tillåten.
- 3.3 Om det i en regel anges att material med vilket nummer som helst får användas får, utan att det påverkar tillämpningen av anmärkning 3.2, material med samma

nummer som produkten också användas, om inte annat följer av de särskilda begränsningar som också anges i regeln. Uttrycket "tillverkning utgående från material enligt vilket nummer som helst, även andra material med nummer ..." innebär emellertid att endast material som klassificeras enligt samma nummer som en produkt med en annan varubeskrivning än den som anges för produkten i kolumn 2 får användas.

- 3.4 Om det i en regel i förteckningen anges att en produkt får tillverkas av mer än ett material, innebär detta att vilket eller vilka som helst av dessa material får användas. Det krävs alltså inte att alla material används.

Exempel:

I regeln för vävnader enligt HS-numren 5208–5212 anges att naturfibrer får användas och att bl.a. kemiskt material också får användas. Denna regel innebär inte att både naturfibrer och kemiskt material måste användas. Det är möjligt att använda ett av dessa material eller båda.

- 3.5 Om det i en regel i förteckningen anges att en produkt skall tillverkas av ett särskilt material, hindrar detta villkor givetvis inte användning av andra material som på grund av sin beskaffenhet inte kan omfattas av den regeln (se även anmärkning 6.2 nedan beträffande textilier).

Exempel:

Regeln för livsmedelsberedningar enligt nummer 1904, genom vilken användning av spannmål eller produkter härledda från spannmål uttryckligen utesluts, hindrar inte användning av mineralsalter, kemikalier och andra tillsats ämnen som inte har framställts av spannmål.

Detta gäller dock inte produkter som, trots att de inte kan tillverkas av de särskilda material som anges i förteckningen, kan tillverkas av material av samma slag som befinner sig i ett tidigare tillverkningsstadium.

Exempel:

I fråga om ett klädesplagg enligt ex kapitel 62 tillverkat av icke-vävt material är det, om endast garn som inte har ursprungsstatus får användas för framställning av detta slags plagg, inte möjligt att använda bondad duk (även om bondad duk normalt inte kan tillverkas av garn). I sådana fall är det lämpligt att använda material som befinner sig i det behandlingsstadium som föregår garn, dvs. fibrer.

- 3.6 Om det i en regel i förteckningen anges två procentsatser för det högsta värdet för icke-ursprungsmaterial som får användas, får dessa procentsatser inte läggas ihop. Det högsta värdet för allt icke-ursprungsmaterial som används får följaktligen inte överstiga den högsta angivna procentsatsen. Vidare får inte de individuella procentsatser som gäller för särskilda produkter överskridas.

Anmärkning 4:

- 4.1 Med naturfibrer avses i förteckningen andra fibrer än konst- eller syntetfibrer. Det begränsas till fibrer som befinner sig i stadier som föregår spinningen, inbegripet avfall, och, om inte annat anges, fibrer som har kardats, kammats eller beretts på annat sätt men inte spunnits.
- 4.2 Begreppet naturfibrer innefattar tagel enligt nummer 0503, natursilke enligt numren 5002 och 5003 samt ull och fina eller grova djurhår enligt numren 5101–5105, bomullsfibrer enligt numren 5201–5203 och andra vegetabiliska textiltfibrer enligt numren 5301–5305.
- 4.3 Med textilmassa, kemiska material och material för tillverkning av papper avses i förteckningen material som inte klassificeras enligt kapitlen 50–63 och som kan användas för att tillverka konst- eller pappersfibrer eller konst- eller pappersgarn.

- 4.4 Med konststapelfibrer avses i förteckningen fiberkabel, stapelfibrer eller avfall av konststapelfibrer enligt numren 5501–5507.

Anmärkning 5:

- 5.1 Om det i fråga om en viss produkt i förteckningen hänvisas till denna anmärkning, skall villkoren i kolumn 3 i förteckningen inte tillämpas på de olika bastextilmaterial som används vid tillverkningen av denna produkt, om dessa sammanlagt utgör högst 10% av totalvikten på alla de bastextilmaterial som har använts (se även anmärkning 5.3 och 5.4 nedan).
- 5.2 Den tolerans som nämns i anmärkning 5.1 gäller emellertid endast blandprodukter som har framställts av två eller flera bastextilmaterial.

Följande är bastextilmaterial:

- Silke.
- Ull.
- Grova djurhår.
- Fina djurhår.
- Tagel.
- Bomull.
- Material för papperstillverkning och papper.
- Lin.
- Mjukhampa.
- Jute och andra bastfibrer.
- Sisal och andra textilfibrer från växter av släktet Agave.
- Kokosfibrer, manillahampa, rami och andra vegetabiliska textilfibrer.
- Syntetfilament.
- Regenatfilament.
- Syntetstapelfibrer av polypropen.
- Syntetstapelfibrer av polyester.
- Syntetstapelfibrer av polyamid.
- Syntetstapelfibrer av polyakrylnitril.
- Syntetstapelfibrer av polyimid.
- Syntetstapelfibrer av polytetrafluoreten.
- Syntetstapelfibrer av polyfenylsulfid.
- Syntetstapelfibrer av polyvinylklorid.
- Övriga syntetstapelfibrer.
- Regenatstapelfibrer av viskos.
- Övriga regenatstapelfibrer.
- Garn av segmenterad polyuretan med mjuka segment av polyeter, även överspunnet.
- Garn av segmenterad polyuretan med mjuka segment av polyester, även överspunnet.
- Produkter enligt nummer 5605 (metalliserat garn) som innehåller högst 5 mm breda remsor med en kärna av aluminiumfolie eller plastfilm med eller utan överdrag av aluminiumpulver som är infogad mellan två plastfilmer med hjälp av genomskinligt eller färgat klister.
- Övriga produkter enligt nummer 5605.

Exempel:

Ett garn enligt nummer 5205 som är framställt av bomullsfibrer enligt nummer 5203 och syntetstapelfibrer enligt nummer 5506 är ett blandgarn. Därför får syntetstapelfibrer som inte har ursprungsstatus och inte uppfyller ursprungsreglerna (enligt vilka det krävs tillverkning utifrån kemiska material eller textilmassa) användas upp till 10% av garnets vikt.

Exempel:

En ullvävnad enligt nummer 5112 som är tillverkad av ullgarn enligt nummer 5107 och garn av syntetstapelfibrer enligt nummer 5509 är en blandväv. Därför får syntetiskt garn som inte uppfyller ursprungsreglerna (enligt vilka det krävs tillverkning utifrån kemiska material eller textilmassa) eller ullgarn som inte uppfyller ursprungsreglerna (enligt vilka det krävs tillverkning utgående från naturfibrer, inte kardade eller kammade eller på annat sätt

förberedda för spinning) eller en kombination av dessa två användas om deras sammanlagda vikt utgör högst 10% av vävens vikt.

Exempel:

Tuftad duk av textilmaterial enligt nummer 5802 som är framställd av bomullsgarn enligt nummer 5205 och bomullsvävnad enligt nummer 5210 anses vara en blandad produkt endast om bomullsvävningen i sig själv är en blandväv som är tillverkad av garn som klassificeras enligt två olika nummer eller om de använda bomullsgarnerna själva är blandningar.

Exempel:

Om den tuftade duken i fråga är tillverkad av bomullsgarn enligt nummer 5205 och syntetvävnad enligt nummer 5407 är det uppenbart att de använda garnerna är två olika bastextilmaterial, och den tuftade duken är därför en blandprodukt.

Exempel:

En tuftad matta tillverkad av både regenatgarn och bomullsgarn och med baksida av jute är en blandprodukt eftersom tre grundtextilmaterial använts. Icke-ursprungsmaterial på ett senare tillverkningsstadium än vad regeln tillåter får således användas, förutsatt att dess sammanlagda vikt inte överstiger 10% av textilmaterialens vikt i mattan. Både jutebaksidan och regenatgarnet skulle kunna importeras på detta tillverkningsstadium, förutsatt att viktvillkoren är uppfyllda.

- 5.3 I fråga om produkter som innehåller "garn av segmenterad polyuretan med mjuka segment av polyeter, även överspunnet" är denna tolerans 20% för sådant garn.
- 5.4 För produkter som innehåller "högst 5 mm breda remsor med en kärna av aluminiumfolie eller plastfilm med eller utan överdrag av aluminiumpulver som är infogad mellan två plastfilmer med hjälp av genomskinligt eller färgat klister" är denna tolerans 30% för sådana remsor.

Anmärkning 6:

- 6.1 I fråga om de textilprodukter i förteckningen som omfattas av en fotnot som hänvisar till denna anmärkning, får textilmaterial, med undantag av foder och mellanfoder, som inte uppfyller regeln i kolumn 3 i förteckningen för den berörda konfektionsprodukten användas, förutsatt att de klassificeras enligt ett annat nummer än produkten och att deras värde inte överstiger 8% av produktens pris fritt fabrik.
- 6.2 Utan att det påverkar anmärkning 6.3 får material som inte klassificeras enligt kapitlen 50–63 användas fritt vid tillverkning av textilprodukter, oavsett om de innehåller textilmaterial eller inte.

Exempel:

Om det i en regel i förteckningen anges att garn skall användas för en viss textilvara, t.ex. byxor, hindrar detta inte användning av föremål av metall, t.ex. knappar, eftersom knappar inte klassificeras enligt kapitlen 50–63. Av samma skäl hindras inte användning av blytlås, även om blytlås normalt innehåller textilmaterial.

- 6.3 Då en procentregel gäller skall det, vid beräkningen av värdet av ingående icke-ursprungsmaterial, tas hänsyn till värdet av det material som inte klassificeras enligt kapitlen 50–63.

Anmärkning 7:

- 7.1 Med särskild bearbetning enligt numren ex 2707, 2713–2715, ex 2901, ex 2902 och ex 3403 avses följande:
- a) Vakuumdestillation.
 - b) Omfattande fraktionerad omdestillation (¹).

⁽¹⁾ Se kompletterande anmärkning 4 b till kapitel 27 i Kombinerade nomenklaturen.

c) Krackning.

d) Reformering.

e) Extraktion med selektiva lösningsmedel.

f) Den process som omfattar alla följande behandlingar: behandling med koncentrerad svavelsyra, oleum (rykande svavelsyra) eller svaveltrioxid och efterföljande neutralisering med alkali samt blekning och rening med naturligt aktiva jordarter, aktiverade jordarter, aktiverat kol eller bauxit.

g) Polymerisation.

h) Alkylering.

i) Isomerisering.

7.2 Med särskild bearbetning enligt numren 2710, 2711 och 2712 avses följande:

a) Vakuumdestillation.

b) Omfattande fraktionerad omdestillation ⁽¹⁾.

⁽¹⁾ Se kompletterande anmärkning 4 b till kapitel 27 i Kombinerade nomenklaturen.

c) Krackning.

d) Reformering.

e) Extraktion med selektiva lösningsmedel.

f) Den process som omfattar alla följande behandlingar: behandling med koncentrerad svavelsyra, oleum (rykande svavelsyra) eller svaveltrioxid och efterföljande neutralisering med alkali samt blekning och rening med naturligt aktiva jordarter, aktiverade jordarter, aktiverat kol eller bauxit.

g) Polymerisation.

h) Alkylering.

i) Isomerisering.

k) Endast för tungolja enligt nummer ex 2710: avsvavling med väte varvid de bearbetade produkternas svavelinnehåll reduceras med minst 85% (ASTM D 1266-59 T).

l) Endast för produkter som omfattas av nummer 2710: avparaffinering på annat sätt än genom enkel filtrering.

m) Endast för tungolja enligt nummer ex 2710: vätebehandling, annan än avsvavling, vid vilken väte vid ett tryck på över 20 bar och en temperatur på över 250°C aktivt deltar i en kemisk reaktion med hjälp av en katalysator. Efterföljande hydrering av smörjolja enligt nummer ex 2710 (t.ex. hydrofinishing eller avfärgning), framför allt för att förbättra färg eller stabilitet, skall emellertid inte betraktas som särskild bearbetning.

n) Endast för eldningsolja enligt nummer ex 2710: atmosfärisk destillation om mindre än 30 volymprocent destillat (inklusive destillationsförluster) erhålls vid 300°C enligt ASTM D 86.

o) Endast för andra tungolja än dieselbränsolja och eldningsolja som omfattas av nummer ex 2710: bearbetning vid elektrisk högfrekvensurladdning.

7.3 I fråga om numren ex 2707, 2713–2715, ex 2901, ex 2902 och ex 3403 skall enkel behandling såsom rengöring, dekantering, avsaltning, vattenseparering, filtrering, färgning, märkning, uppnående av viss svavelhalt genom blandning av produkter med olika svavelhalt eller någon kombination av dessa eller liknande behandlingar inte ge ursprungsstatus.

BILAGA 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

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	All the animals of Chapter 1 used must be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used must be wholly obtained	
ex Chapter 4 0403	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for: 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 all the materials of Chapter 4 used must be wholly obtained Manufacture in which: — all the materials of Chapter 4 used must be wholly obtained, — any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating, — the value of any 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 must be wholly obtained	
ex 0502	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: — all the materials of Chapter 6 used must be wholly obtained, — 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 must be wholly obtained	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 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 must be wholly obtained, — the value of any 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 must be 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	
ex 0910	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be 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 No 0714 or fruit used must be wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708	
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 must be wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading No 1301 used may not exceed 50% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: — Mucilages and thickeners, modified, derived from vegetable products — Other	Manufacture from non-modified mucilages and thickeners Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503: — Fats from bones or waste — Other	Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506 Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal of poultry of heading No 0207	
1502	Fats of bovine animals, sheep or goats, other than those of heading No 1503 — Fats from bones or waste — Other	Manufacture from materials of any heading except those of heading Nos 0201, 0202, 0204 or 0206 or bones of heading No 0506 Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: — Solid fractions — Other	Manufacture from materials of any heading including other materials of heading No 1504 Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505	
1506	Other animals fats and oils and their fractions, whether or not refined, but not chemically modified: — Solid fractions — Other	Manufacture from materials of any heading including other materials of heading No 1506 Manufacture in which all the materials of Chapter 2 used must be 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 — Solid fractions, except for that of jojoba oil — Other	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from other materials of heading Nos 1507 to 1515 Manufacture in which all the vegetable materials used must be 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: — all the materials of Chapter 2 used must be wholly obtained, — all the vegetable materials used must be 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 No 1516	Manufacture in which: — all the materials of Chapters 2 and 4 used must be wholly obtained, — all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. All the materials of Chapter 3 used must be wholly obtained	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
1702	<p>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:</p> <p>— Chemically pure maltose and fructose</p> <p>— Other sugars in solid form, flavoured or coloured</p> <p>— Other</p>	Manufacture from materials of any heading including other materials of heading No 1702	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
ex 1703	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
1704	Sugar confectionery (including white chocolate), not containing cocoa	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product,</p> <p>— the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 18	Cocoa and cocoa preparations	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: <ul style="list-style-type: none"> — Malt extract — Other 	Manufacture from cereals of Chapter 10 Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared: <ul style="list-style-type: none"> — Containing 20% or less by weight of meat, meat offal, fish, crustaceans or molluscs — Containing more than 20% by weight of meat, meat offal, fish, crustaceans or molluscs 	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained Manufacture in which: <ul style="list-style-type: none"> — all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained, — all the materials of Chapters 2 and 3 used must be wholly obtained 	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading except potato starch of heading No 1108	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	Manufacture: <ul style="list-style-type: none"> — from materials not classified within heading No 1806, — in which all the cereals and flour (except durum wheat and its derivatives) used must be wholly obtained, — in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading except those of Chapter 11	
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 must be wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than 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 any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 2008	<ul style="list-style-type: none"> — Nuts, not containing added sugar or spirit — Peanut butter; mixtures based on cereals; palm hearts; maize (corn) — Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen 	<p>Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60% of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of any 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	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
ex Chapter 21	<p>Miscellaneous edible preparations; except for:</p> <p>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</p> <p>2103 Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</p> <ul style="list-style-type: none"> — Sauces and preparations therefor; mixed condiments and mixed seasonings — Mustard flour and meal and prepared mustard 	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — all the chicory used must be wholly obtained <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used</p> <p>Manufacture from materials of any heading</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading except prepared or preserved vegetables of heading Nos 2002 to 2005	
2106	Food preparations not elsewhere specified or included	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — all the grapes or any material derived from grapes used must be 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 No 2009	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product, — any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating 	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages	Manufacture: <ul style="list-style-type: none"> — from materials not classified within heading No 2207 or 2208, — in which all the grapes or any material derived from grapes used must be 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 in which all the materials used are classified within a heading other than that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 2301	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 must be wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40% by weight	Manufacture in which all the maize used must be wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3% of olive oil	Manufacture in which all the olives used must be 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 must already be originating, — all the materials of Chapter 3 used must be wholly obtained 	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used must be 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 No 2401 used must already be originating	
ex 2403	Smoking tobacco	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	

⁽¹⁾ For the special conditions relating to 'specific processes' see introductory notes 7.1 and 7.3.

⁽²⁾ For the special conditions relating to 'specific processes' see introductory note 7.2.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2711	Petroleum gases and other gaseous hydrocarbons	<p>Operations of refining and/or one or more specific process(es) ⁽¹⁾</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 classified within the same heading may be used provided their 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) ⁽¹⁾</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 classified within the same heading may be used provided their 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) ⁽¹⁾</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 classified within the same heading may be used provided their 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) ⁽¹⁾</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 classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product</p>	

⁽¹⁾ For the special conditions relating to 'specific processes' see introductory notes 7.1 and 7.3.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2805	'Mischmetall'	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

⁽¹⁾ For the special conditions relating to 'specific processes' see introductory notes 7.1 and 7.3.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	<p>Operations of refining and/or one or more specific process(es) ⁽¹⁾</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 classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product</p>	
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	<p>Operations of refining and/or one or more specific process(es) ⁽¹⁾</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 classified within the same heading may be used, provided their value does not exceed 50% of the ex-works price of the product</p>	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% 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 heading Nos 2915 and 2916 used may 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 2932	— Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20% of the ex-works price of the product	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

⁽¹⁾ For the special conditions relating to 'specific processes' see introductory notes 7.1 and 7.3.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932 and 2933 used may not exceed 20% of the ex-works price of the product	
2934	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932, 2933 and 2934 used may not exceed 20% of the ex-works price of the product	
ex Chapter 30	Pharmaceutical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	
3002	<p>Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:</p> <p>— 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</p> <p>— Other:</p> <p>— — human blood</p> <p>— — animal blood prepared for therapeutic or prophylactic uses</p>	<p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p>	<p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p>
		<p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3003 and 3004	<p>— — blood fractions other than antisera, haemoglobin, blood globulins and serum globulins</p> <p>— — haemoglobin, blood globulins and serum globulins</p> <p>— — other</p> <p>Medicaments (excluding goods of heading No 3002, 3005 or 3006):</p> <p>— Obtained from amikacin of heading No 2941</p> <p>— Other</p>	<p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20% of the ex works price of the product</p> <p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product,</p> <p>— the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
ex Chapter 31	Fertilisers; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorous and potassium; other fertilisers; 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 in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product, — 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 in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 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 ⁽¹⁾	Manufacture from materials of any heading, except heading Nos 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided their value does not exceed 20% of the ex-works price of the product	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 in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	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' ⁽²⁾ in this heading. However, materials of the same group may be used, provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

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

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
<p>ex Chapter 34</p> <p>ex 3403</p> <p>3404</p>	<p>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:</p> <p>Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70% by weight</p> <p>Artificial waxes and prepared waxes:</p> <p>— With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax</p> <p>— Other</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p> <p>Operations of refining and/or one or more specific process(es) ⁽¹⁾</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 classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except:</p> <p>— hydrogenated oils having the character of waxes of heading No 1516,</p> <p>— fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823,</p> <p>— materials of heading No 3404</p> <p>However, these materials may be used provided their value does not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
<p>ex Chapter 35</p>	<p>Albuminoidal substances; modified starches; glues; enzymes; except for:</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>

⁽¹⁾ For the special conditions relating to 'specific processes' see introductory notes 7.1 and 7.3.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3505	<p>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:</p> <p>— Starch ethers and esters</p> <p>— Other</p>	<p>Manufacture from materials of any heading, including other materials of heading No 3505</p> <p>Manufacture from materials of any heading, except those of heading No 1108</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	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	<p>Photographic or cinematographic goods; except for:</p> <p>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:</p> <p>— Instant print film for colour photography, in packs</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702. However, materials from heading No 3702 may be used provided their value does not exceed 30% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3702	<p>— Other</p> <p>Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed</p>	<p>Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading Nos 3701 and 3702 may be used provided their value taken together, does not exceed 20% of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704	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 in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3801	<p>— Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes</p> <p>— Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils</p>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials of heading No 3403 used does not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
ex 3803	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
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 3807	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 products	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		
	— Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading No 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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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	
3822	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading No 3002 or 3006	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.		
	— Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
	— Industrial fatty alcohols	Manufacture from materials of any heading including other materials of heading No 3823	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3824	<p>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; residual products of the chemical or allied industries, not elsewhere specified or included:</p> <p>— The following of this heading:</p> <p>Prepared binders for foundry moulds or cores based on natural resinous products</p> <p>Naphthenic acids, their water insoluble salts and their esters</p> <p>Sorbitol other than that of heading No 2905</p> <p>Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanalamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts</p> <p>Ion exchangers</p> <p>Getters for vacuum tubes</p> <p>Alkaline iron oxide for the purification of gas</p> <p>Ammoniacal gas liquors and spent oxide produced in coal gas purification</p> <p>Sulphonaphthenic acids, their water insoluble salts and their esters</p> <p>Fusel oil and Dippel's oil</p> <p>Mixtures of salts having different anions</p> <p>Copying pastes with a basis of gelatin, whether or not on a paper or textile backing</p> <p>— Other</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
		<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3901 to 3915	<p>Plastics in primary forms, waste, parings and scrap, of plastic; except for heading Nos ex 3907 and 3912 for which the rules are set out below:</p> <p>— Addition homopolymerisation products in which a single monomer contributes more than 99% by weight to the total polymer content</p> <p>— Other</p>	<p>Manufacture in which:</p> <p>— the value of all the materials used does not exceed 50% of the ex-works price of the product,</p> <p>— the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ⁽¹⁾</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>
ex 3907	<p>— Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)</p> <p>— Polyester</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product ⁽¹⁾</p> <p>Manufacture in which the value of any 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)</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>
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20% of the ex-works price of the product	

⁽¹⁾ In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3916 to 3921	<p>Semi-manufactures and articles of plastics; except for headings Nos ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:</p> <p>— 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</p> <p>— Other:</p> <p>— — Addition homopolymerisation products in which a single monomer contributes more than 99% by weight to the total polymer content</p> <p>— — Other</p>	<p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which:</p> <p>— the value of all the materials used does not exceed 50% of the ex-works price of the product,</p> <p>— the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ⁽¹⁾</p> <p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ⁽¹⁾</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> <p>Manufacture in which the value of all the materials used does not exceed 25% 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>
ex 3916 and ex 3917	Profile shapes and tubes	<p>Manufacture in which:</p> <p>— the value of all the materials used does not exceed 50% of the ex-works price of the product;</p> <p>— the value of any materials classified within the same heading as the product 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 25% of the ex-works price of the product
ex 3920	<p>— Ionomer sheet or film</p> <p>— Sheets of regenerated cellulose, polyamides or polyethylene</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>Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20% of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

⁽¹⁾ In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 3921 3922 to 3926	Foil of plastic, metallised Articles of plastics	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron ⁽¹⁾ Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex Chapter 40 ex 4001 4005 4012 — Retreaded pneumatic, solid or cushion tyres, of rubber — Other ex 4017	Rubber and articles thereof, except for: Laminated slabs of crepe rubber for shoes Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber: — Retreaded pneumatic, solid or cushion tyres, of rubber — Other Articles of hard rubber	Manufacture in which all the materials used are classified within a heading other than that of the product Lamination of sheets of natural rubber 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 Retreading of used tyres Manufacture from materials of any heading, except those of heading Nos 4011 or 4012 Manufacture from hard rubber	
ex Chapter 41 ex 4102 4104 to 4107 4109	Raw hides and skins (other than furskins) and leather; except for: Raw skins of sheep or lambs, without wool on Leather, without hair or wool, other than leather of heading Nos 4108 or 4109 Patent leather and patent laminated leather; metallised leather	Manufacture in which all the materials used are classified within a heading other than that of the product Removal of wool from sheep or lamb skins, with wool on Retanning of pre-tanned leather or Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50% of the ex-works price of the product	

⁽¹⁾ 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%.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 43 ex 4302 4303	Furskins and artificial fur; manufactures thereof; except for: Tanned or dressed furskins, assembled: — Plates, crosses and similar forms — Other Articles of apparel, clothing accessories and other articles of furskin	Manufacture in which all the materials used are classified within a heading other than that of the product Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins Manufacture from non-assembled tanned or dressed furskins of heading No 4302	
ex Chapter 44 ex 4403 ex 4407 ex 4408 ex 4409 ex 4410 to ex 4413 ex 4415	Wood and articles of wood; wood charcoal; except for: Wood roughly squared Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed: — Sanded or finger-jointed — Beadings and mouldings Beadings and mouldings, including moulded skirting and other moulded boards Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down Planing, sanding or finger-jointing Splicing, planing, sanding or finger-jointing Sanding or finger-jointing Beading or moulding Beading or moulding Manufacture from boards not cut to size	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	— Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used	
ex 4421	— Beadings and mouldings	Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4503	Articles of natural cork	Manufacture from cork of heading No 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacturing in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 50% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 50% of the ex-works price of the product 	
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture in which all the materials used are classified within a heading other than 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 not classified within heading Nos 4909 or 4911	
4910	Calendars of any kind, printed, including calendar blocks: <ul style="list-style-type: none"> — Calendars of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paperboard — Other 	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 50% of the ex-works price of the product Manufacture from materials not classified in heading Nos 4909 or 4911	
ex Chapter 50	Silk; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 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	Manufacture from ⁽¹⁾ : — raw silk or silk waste carded or combed or otherwise prepared for spinning, — other natural fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5007	Woven fabrics of silk or of silk waste: — Incorporating rubber thread — Other	Manufacture from single yarn ⁽¹⁾ Manufacture from ⁽¹⁾ : — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat-setting, raising, calendering, shrink-resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials 	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair: <ul style="list-style-type: none"> — Incorporating rubber thread — Other 	Manufacture from single yarn ⁽¹⁾ Manufacture from ⁽¹⁾ : <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) where 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 in which all the materials used are classified within a heading other than that of the product	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5204 to 5207	Yarn and thread of cotton	Manufacture from ⁽¹⁾ : — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5208 to 5212	Woven fabrics of cotton: — Incorporating rubber thread — Other	Manufacture from single yarn ⁽¹⁾ Manufacture from ⁽¹⁾ : — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat-setting, raising, calendering, shrink-resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials 	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: <ul style="list-style-type: none"> — Incorporating rubber thread — Other 	Manufacture from single yarn ⁽¹⁾ Manufacture from ⁽¹⁾ : <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 Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat-setting, raising, calendering, shrink-resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from ⁽¹⁾ : — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5407 to 5408	Woven fabrics of man-made filament yarn: — Incorporating rubber thread — Other	Manufacture from single yarn ⁽¹⁾ Manufacture from ⁽¹⁾ : — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat-setting, raising, 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	
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials 	
5512 to 5516	Woven fabrics of man-made staple fibres: <ul style="list-style-type: none"> — Incorporating rubber thread — Other 	Manufacture from single yarn ⁽¹⁾ Manufacture from ⁽¹⁾ : <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 Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat-setting, raising, calendering, shrink-resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from ⁽¹⁾ : — coir yarn, — natural fibres, — chemical materials or textile pulp, or — paper-making materials	
5602	Felt, whether or not impregnated, coated, covered or laminated: — Needleloom felt — Other	Manufacture from ⁽¹⁾ : — natural fibres, — chemical materials or textile pulp However: — polypropylene filament of heading No 5402, — polypropylene fibres of heading No 5503 or 5506 or — polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product Manufacture from ⁽¹⁾ : — natural fibres, — man-made staple fibres made from casein, or — chemical materials or textile pulp	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5604	<p>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:</p> <p>— Rubber thread and cord, textile covered</p> <p>— Other</p>	<p>Manufacture from rubber thread or cord, not textile covered</p> <p>Manufacture from ⁽¹⁾:</p> <p>— natural fibres not carded or combed or otherwise processed for spinning,</p> <p>— chemical materials or textile pulp, or</p> <p>— paper-making materials</p>	
5605	<p>Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal</p>	<p>Manufacture from ⁽¹⁾:</p> <p>— natural fibres,</p> <p>— man-made staple fibres not carded or combed or otherwise processed for spinning,</p> <p>— chemical materials or textile pulp, or</p> <p>— paper-making materials</p>	
5606	<p>Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn; loop wale-yarn</p>	<p>Manufacture from ⁽¹⁾:</p> <p>— natural fibres,</p> <p>— man-made staple fibres not carded or combed or otherwise processed for spinning,</p> <p>— chemical materials or textile pulp, or</p> <p>— paper-making materials</p>	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 57	<p>Carpets and other textile floor coverings:</p> <p>— Of needleloom felt</p> <p>— Of other felt</p> <p>Other</p>	<p>Manufacture from ⁽¹⁾:</p> <p>— natural fibres, or</p> <p>— chemical materials or textile pulp</p> <p>However:</p> <p>— polypropylene filament of heading No 5402,</p> <p>— polypropylene fibres of heading No 5503 or 5506 or</p> <p>— polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product</p> <p>Manufacture from ⁽¹⁾:</p> <p>— natural fibres not carded or combed or otherwise processed for spinning, or</p> <p>— chemical materials or textile pulp</p> <p>Manufacture from ⁽¹⁾:</p> <p>— coir yarn,</p> <p>— synthetic or artificial filament yarn,</p> <p>— natural fibres, or</p> <p>— man-made staple fibres not carded or combed or otherwise processed for spinning</p>	
ex Chapter 58	<p>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:</p> <p>— Combined with rubber thread</p>	<p>Manufacture from single yarn ⁽¹⁾</p>	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	— Other	<p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp. <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat-setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product</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 in which all the materials used are classified within a heading other than that of the product	
5810	Embroidery in the piece, in strips or in motifs	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 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	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 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) where 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 ⁽¹⁾	
5905	Textile wall coverings: — Impregnated, coated, covered or laminated with rubber, plastics or other materials — Other	Manufacture from yarn Manufacture from — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp, or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat-setting, raising, calendering, shrink-resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5906	Rubberised textile fabrics, other than those of heading No 5902: — Knitted or crocheted fabrics — Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials — Other	Manufacture from ⁽¹⁾ — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp Manufacture from chemical materials Manufacture from yarn	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths 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) where 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 — Other	Manufacture from tubular knitted gas mantle fabric Manufacture in which all the materials used are classified within a heading other than that of the product	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5909 to 5911	<p>Textile articles of a kind suitable for industrial use:</p> <ul style="list-style-type: none"> — Polishing discs or rings other than of felt of heading No 5911 — 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 No 5911 — Other 	<p>Manufacture from yarn or waste fabrics or rags of heading No 6310</p> <p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> — coir yarn, — the following materials: <ul style="list-style-type: none"> — yarn of polytetrafluoroethylene ⁽²⁾, — yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, — yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid, — monofil of polytetrafluoroethylene ⁽²⁾, — yarn of synthetic textile fibres of poly-p-phenylene terephthalamide, — glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ⁽²⁾, — 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 <p>Manufacture from ⁽¹⁾:</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 	

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

⁽²⁾ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 60	Knitted or crocheted fabrics	Manufacture from ⁽¹⁾ : — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted: — Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form — Other	Manufacture from yarn ⁽¹⁾ ⁽²⁾ Manufacture from ⁽¹⁾ : — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp	
ex Chapter 62 ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211 ex 6210 and ex 6216	Articles of apparel and clothing accessories, not knitted or crocheted; except for: Women's, girls' and babies' clothing and clothing accessories for babies, embroidered Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ⁽¹⁾ ⁽²⁾ Manufacture from yarn ⁽¹⁾ or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ⁽¹⁾ Manufacture from yarn ⁽¹⁾ or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product ⁽¹⁾	

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

⁽²⁾ See introductory note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
6213 and 6214	<p>Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:</p> <p>— Embroidered</p> <p>— Other</p>	<p>Manufacture from unbleached single yarn ⁽¹⁾ ⁽²⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ⁽¹⁾</p> <p>Manufacture from unbleached single yarn ⁽¹⁾ ⁽²⁾</p> <p>or</p> <p>Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat-setting, raising, calendering, shrink-resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted goods of heading Nos 6213 and 6214 used does not exceed 47,5% of the ex-works price of the product</p>	
6217	<p>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212:</p> <p>— Embroidered</p> <p>— Fire-resistant equipment of fabric covered with foil of aluminised polyester</p>	<p>Manufacture from yarn ⁽¹⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ⁽¹⁾</p> <p>Manufacture from yarn ⁽¹⁾</p> <p>or</p> <p>Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product ⁽¹⁾</p>	

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

⁽²⁾ See introductory note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<p>— Interlinings for collars and cuffs, cut out</p> <p>— Other</p>	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product,</p> <p>— the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture from yarn ⁽¹⁾</p>	
<p>ex Chapter 63</p> <p>6301 to 6304</p> <p>6305</p>	<p>Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:</p> <p>Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:</p> <p>— Of felt, of non-wovens</p> <p>— Other:</p> <p>— — Embroidered</p> <p>— — Other</p> <p>Sacks and bags, of a kind used for the packing of goods</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from ⁽²⁾:</p> <p>— natural fibres, or</p> <p>— chemical materials or textile pulp</p> <p>Manufacture from unbleached single yarn ⁽¹⁾ ⁽³⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture from unbleached single yarn ⁽¹⁾ ⁽³⁾</p> <p>Manufacture from ⁽¹⁾:</p> <p>— natural fibres,</p> <p>— man-made staple fibres not carded or combed or otherwise processed for spinning, or</p> <p>— chemical materials or textile pulp</p>	

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

⁽²⁾ See introductory note 6.

⁽³⁾ For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembly pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see introductory note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: — Of non-wovens — Other	Manufacture from ⁽¹⁾ ⁽²⁾ : — natural fibres, or — chemical materials or textile pulp Manufacture from unbleached single yarn ⁽¹⁾ ⁽²⁾	
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 tablecloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15% of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; except for:	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 65	Headgear and parts thereof, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽²⁾	
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hairnets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽²⁾	

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

⁽²⁾ See introductory note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 66 6601	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for: Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 68 ex 6803 ex 6812 ex 6814	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for: Articles of slate or of agglomerated slate Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from worked slate Manufacture from materials of any heading Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 70 ex 7003 ex 7004 and ex 7005 7006	Glass and glassware; except for: Glass with a non-reflecting layer Glass of heading No 7003, 7004 or 7005, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from materials of heading No 7001 Manufacture from materials of heading No 7001	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>or</p> <p>Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product</p>	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018)	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>or</p> <p>Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product</p> <p>or</p> <p>Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50% of the ex-works price of the product</p>	
ex 7019	Articles (other than yarn) of glass fibres	<p>Manufacture from:</p> <ul style="list-style-type: none"> — 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 in which all the materials used are classified within a heading other than that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	
7106, 7108 and 7110	Precious metals: — Unwrought — Semi-manufactured or in powder form	Manufacture from materials not classified within heading No 7106, 7108 or 7110 or Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110 or Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals Manufacture from unwrought precious metals	
ex 7107, ex 7109 and ex 7111 7116	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 72	Iron and steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No 7207	
ex 7218, 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No 7218	
ex 7224, 7225 to 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 No 7206, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading No 7206	
7302	Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rackrails, 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 No 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks the value of which does not exceed 35% of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50% of the ex-works price of the product	
ex Chapter 74	Copper and articles thereof; except for:	Manufacture in which:	
		<ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 50% of the ex-works price of the product 	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
7403	Refined copper and copper alloys, unwrought:	Manufacture in which all the materials used are classified within a heading other than that of the product	
	— Refined copper	Manufacture in which all the materials used are classified within a heading other than 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 in which all the materials used are classified within a heading other than that of the product	
7405	Master alloys of copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture in which:	
		<ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 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 in which all the materials used are classified within a heading other than that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 76	Aluminium and articles thereof; except for:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 50% of the ex-works price of the product 	
7601	Unwrought aluminium	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
7602	Aluminium waste or scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used, — 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 HS		
ex Chapter 78	Lead and articles thereof; except for:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 50% of the ex-works price of the product 	
7801	<p>Unwrought lead:</p> <ul style="list-style-type: none"> — Refined lead — Other 	<p>Manufacture from 'bullion' or 'work' lead</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used</p>	
7802	Lead waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 79	Zinc and articles thereof; except for:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 50% of the ex-works price of the product 	
7901	Unwrought zinc	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used</p>	
7902	Zinc waste and scrap	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
ex Chapter 80	Tin and articles thereof; except for:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 50% of the ex-works price of the product 	
8001	Unwrought tin	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used</p>	
8002 and 8007	Tin waste and scrap; other articles of tin	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
Chapter 81	<p>Other base metals; cermets; articles thereof:</p> <ul style="list-style-type: none"> — Other base metals, wrought; articles thereof — Other 	<p>Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8206	Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified within a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15% of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40% of the ex-works price of the product	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8302 may be used provided their value does not exceed 20% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30% of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8401	Nuclear fuel elements	Manufacture in which all the materials used are classified within a heading other than that of the product ⁽¹⁾	
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 in which: — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40% of the ex-works price of the product	
8403 and ex 8404	Central heating boilers other than those of heading No 8402 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading No 8403 or 8404	
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

⁽¹⁾ This rule shall apply until 31 December 1998.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading No 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8411	Turbo-jets, turbo propellers and other gas turbines	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 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	
ex 8413	Rotary positive displacement pumps	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40% of the ex-works price of the product, — the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 8419	Machines for wood, paper pulp and paperboard industries	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 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
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 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
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	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, — where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: — Road rollers — Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product Manufacture: — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, — where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 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 the value of all the materials used does not exceed 40% of the ex-works price of the product, — where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 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
ex 8431	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 the value of all the materials used does not exceed 40% of the ex-works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 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 the value of all the materials used does not exceed 40% of the ex-works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of headings Nos 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8452	<p>Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:</p> <p>— Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor</p> <p>— Other</p>	<p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40% of the ex-works price of the product,</p> <p>— where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used,</p> <p>— the thread tension, crochet and zigzag mechanisms used are already originating</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings Nos 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8469 to 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	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product,</p> <p>— the value of all the materials used does not exceed 40% 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>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture in which — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40% of the ex-works price of the product	
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, — where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 10% 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, — where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 10% of the ex-works price of the product	
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	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: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	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: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of heading Nos 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8524	<p>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:</p> <p>— Matrices and masters for the production of records</p> <p>— Other</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40% of the ex-works price of the product,</p> <p>— where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 10% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
8525	<p>Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders</p>	<p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40% of the ex-works price of the product,</p> <p>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</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>
8526	<p>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus</p>	<p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40% of the ex-works price of the product,</p> <p>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</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>
8527	<p>Reception apparatus for radio-telephony, radio-telegraphy or radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock</p>	<p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40% of the ex-works price of the product,</p> <p>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</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>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture: — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used	
8529	Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528: — Suitable for use solely or principally with video recording or reproducing apparatus — Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product Manufacture: — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used	
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture: — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, — where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10% of the ex-works price of the product	
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatuses of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517	Manufacture: — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, — where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 8541	Diodes, transistors and similar semiconductor devices, except wafers not yet cut into chips	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8542	Electronic integrated circuits and microassemblies	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, — where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 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
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 any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
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	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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 electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
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 equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars: <ul style="list-style-type: none"> — With reciprocating internal combustion piston engine of a cylinder capacity: — — Not exceeding 50 cc 	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 20% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<p>— — Exceeding 50 cc</p> <p>— Other</p>	<p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40% of the ex-works price of the product,</p> <p>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</p> <p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40% of the ex-works price of the product,</p> <p>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</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> <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified in heading No 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	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product,</p> <p>— 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 30% of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product,</p> <p>— 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 30% of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading including other materials of heading No 8804	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which all the materials used are classified within a heading other than 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 in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used	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 in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40 % of the ex-works price of the product, — the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40% of the ex-works price of the product, — the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40% of the ex-works price of the product, — the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or micro-projection	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40% of the ex-works price of the product, — the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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 — Other	Manufacture from materials of any heading, including other materials of heading No 9018 Manufacture in which: — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 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 in which: — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40% of the ex-works price of the product	
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40% of the ex-works price of the product	
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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
	<ul style="list-style-type: none"> <li data-bbox="339 1059 563 1081">— Parts and accessories <li data-bbox="339 1205 427 1227">— Other 	<p data-bbox="730 1059 1090 1160">Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p data-bbox="730 1216 850 1238">Manufacture:</p> <ul style="list-style-type: none"> <li data-bbox="730 1261 1090 1361">— in which the value of all the materials used does not exceed 40% of the ex-works price of the product; <li data-bbox="730 1395 1090 1496">— where the value of all the non-originating materials used does not exceed the value of the originating materials used 	<p data-bbox="1121 1216 1497 1283">Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
9029	Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading No 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiation	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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	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: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not 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: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40% of the ex-works price of the product, — where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 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 in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40% of the ex-works price of the product 	
9113	Watch straps, watch bands and watch bracelets, and parts thereof: <ul style="list-style-type: none"> — Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal — Other 	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
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 in which all the materials used are classified within a heading other than that of the product	
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided: <ul style="list-style-type: none"> — its value does not exceed 25% of the ex-works price of the product — all the other materials used are already originating and are classified in a heading other than heading No 9401 or 9403 	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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 in which all the materials used are classified within a heading other than that of the product	
9503	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 9506	Golf clubs and parts thereof	Manufacture in which all the materials used are classified within a heading other than 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 in which all the materials used are classified within a heading other than that of the product	
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from 'worked' carving materials of the same heading	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not 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	
ex 9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15% of the ex-works price of the set	

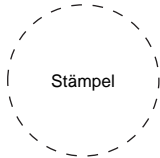
HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 50% of the ex-works price of the product 	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 50% of the ex-works price of the product 	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading No 9613 used does not exceed 30% of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all the materials used are classified within a heading other than that of the product	

*BILAGA III***VARUCERTIFIKAT EUR.1 OCH ANSÖKAN OM VARUCERTIFIKAT EUR.1****Tryckningsinstruktioner**

1. Certifikatets format skall vara 210 × 297 mm, med en tillåten avvikelse på längden på minus 5 mm eller plus 8 mm. Det papper som används skall vara vitt, lämpligt att skriva på, fritt från mekanisk pappersmassa och väga minst 25 g/m². Det skall vara försett med guillocherad botten i grön färg så att förfalskningar på mekanisk eller kemisk väg blir uppenbara för ögat.
2. Gemenskapens medlemsstaters och Sydafrikas behöriga myndigheter får förbehålla sig rätten att själva trycka certifikaten eller anförtro tryckningen åt godkända tryckerier. I det senare fallet skall varje blankett försees med uppgift om godkännandet. Varje blankett skall försees med uppgift om tryckeriets namn och adress eller med tecken som möjliggör identifiering av tryckeriet. För särskiljande av certifikaten skall varje certifikat dessutom genom tryck eller på annat sätt försees med ett löpnummer.

VARUCERTIFIKAT

(1) För oemballerade varor anges alltefter omständigheterna antalet artiklar eller "i bulk".

1. Exportör (namn, fullständig adress, land)	EUR. 1 Nr A 000.000		
3. Mottagare (namn, fullständig adress, land) (uppgiften ej obligatorisk)	Se anvisningar på omstående sida innan blanketten ifylles.		
6. Upplysningar om transporten (uppgiften ej obligatorisk)	2. Certifikat för användning i den förmånsberättigade handeln mellan <p style="text-align: center;">och</p> (ange berörda länder, grupper av länder eller områden)		
	4. Land, grupp av länder eller område där varorna anses ha sitt ursprung	5. Mottagande land, grupp av länder eller område	7. Anmärkningar
8. Positionsnummer; kollis märke och nummer, antal och slag (1); varuslag	9. Bruttovikt (kg) eller annat mått (l, m³ etc.)	10. Fakturor (uppgiften ej obligatorisk)	
11. TULLMYNDIGHETENS INTYG Deklarationen granskad utan anmärkning Exporthandling (2) Blankett nr..... Tullkontor..... Utfärdande länder eller område (Ort och datum) (Underskrift)		12. EXPORTÖRENS DEKLARATION Undertecknad försäkrar härmed att de varor som beskrivs ovan uppfyller villkoren för utfärdande av detta certifikat (Ort och datum) (Underskrift)	

(2) Ifylles endast i de fall då det exporterande landets eller territoriets bestämmelser så erfordrar.

13. BEGÄRAN OM KONTROLL, till	14. RESULTAT AV KONTROLLEN
<p>Kontroll av äktheten och riktigheten av detta certifikat begäres</p> <p>..... (Ort och datum)</p> <p style="text-align: center;">Stämpel</p> <p>..... (Underskrift)</p>	<p>Den kontroll som verkställts visar att detta certifikat ⁽¹⁾</p> <p><input type="checkbox"/> utfärdats av angivet tullkontor och att uppgifterna i certifikatet är riktiga.</p> <p><input type="checkbox"/> ej uppfyller de fastställda kraven på äkthet och riktighet (se bifogade anmärkningar).</p> <p>..... (Ort och datum)</p> <p style="text-align: center;">Stämpel</p> <p>..... (Underskrift)</p> <p>⁽¹⁾ Sätt kryss i tillämplig ruta</p>

ANVISNINGAR

1. Certifikatet får inte innehålla raderingar eller överskrivningar. Ändringar som utförs skall göras genom överstrykning av de felaktiga uppgifterna, i förekommande fall med angivande av de riktiga uppgifterna. Varje sådan ändring måste signeras av den som upprättat certifikatet och bestyrkas av tullmyndigheterna i det utfärdande landet eller området.
2. Mellanrum får inte lämnas mellan varuposterna på certifikatet och varje varupost skall föregås av ett positionsnummer. Omedelbart under sista textraden skall en horisontell linje dras. Outnyttjat utrymme skall spärras på sådant sätt att ytterligare tillägg inte kan göras.
3. Varorna anges enligt handelsbruk och tillräckligt noggrant för att möjliggöra identifiering.

ANSÖKAN OM VARUCERTIFIKAT

(*) För oemballerade varor anges alltefter omständigheterna antalet artiklar eller "i bulk".

1. Exportör (namn, fullständig adress, land)	EUR. 1 Nr A 000.000		
	Se anvisningar på omstående sida innan blanketten ifylles.		
3. Mottagare (namn, fullständig adress, land) (uppgiften ej obligatorisk)	2. Ansökan om certifikat för användning i den förmånsberättigade handeln mellan		
	<p style="text-align: center;">.....</p> <p style="text-align: center;">och</p> <p style="text-align: center;">.....</p> <p style="text-align: center;">(ange berörda länder, grupper av länder eller områden)</p>		
	4. Land, grupp av länder eller område där varorna anses ha sitt ursprung	5. Mottagande land, grupp av länder eller område	
6. Upplysningar om transporten (uppgiften ej obligatorisk)	7. Anmärkningar		
8. Positionsnummer; kollis märke och nummer, antal och slag (*) ; varuslag	9. Bruttovikt (kg) eller annat mått (l, m³ etc.)	10. Fakturor (uppgiften ej obligatorisk)	

EXPORTÖRENS DEKLARATION

Undertecknad, exportör av på omstående sida beskrivna varor,

FÖRKLARAR att varorna uppfyller villkoren för utfärdande av bifogade certifikat

ANGER i det följande de omständigheter som medfört att varorna uppfyller ovannämnda villkor

.....

.....

.....

.....

FÖRETER följande underlag ⁽¹⁾:

.....

.....

.....

.....

ÅTAR sig att på begäran av vederbörande myndigheter förete den bevisning som dessa finner nödvändig för att utfärda bifogade certifikat och godtar, om så begärs, varje kontroll från myndigheten av min bokföring och omständigheterna kring tillverkningen av ovannämnda varor.

ANSÖKER om att bifogade certifikat utfärdas för varorna.

.....
(Ort och datum)

.....
(Underskrift)

(¹) T.ex. importhandlingar, varucertifikat, fakturor, tillverkarens deklARATIONER etc., som hänför sig till produkter som används vid tillverkningen eller till varor som återexporteras i oförändrat skick.

Bilaga IV

FAKTURADEKLARATION

En fakturadeklaration, vars text återges nedan, ska upprättas i enlighet med fotnoterna. Fotnoterna behöver dock inte återges.

Bulgarisk version

Износителят на продуктите, обхванати от този документ (митническо разрешение № ... ⁽¹⁾) декларира, че освен където е отбелязано друго, тези продукти са с ... преференциален произход ⁽²⁾.

Spansk 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⁾.

Tjeckisk version

Vývozce výrobků uvedených v tomto dokumentu (číslo povolení ... ⁽¹⁾) prohlašuje, že kromě zřetelně označených, mají tyto výrobky preferenční původ v ... ⁽²⁾.

Dansk version

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

Tysk version

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

Estnisk version

Käesoleva dokumendiga hõlmatud toodete eksportija (tolli kinnitus nr. ... ⁽¹⁾) deklareerib, et need tooted on ... ⁽²⁾ sooduspäritoluga, välja arvatud juhul kui on selgelt näidatud teisiti.

Grekisk version

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

Engelsk version

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

Fransk 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⁾.

Kroatisk version

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlaštenje br. ... ⁽¹⁾) izjavljuje da su, osim ako je drukčije izričito navedeno, ovi proizvodi ... ⁽²⁾ preferencijalnog podrijetla.

Italiensk version

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

Lettisk version

To produktu eksportētājs, kuri ietverti šajā dokumentā (muitas atļauja Nr. ... ⁽¹⁾), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir preferenciāla izcelsme ... ⁽²⁾.

Litauisk version

Šiame dokumente išvardytų produktų eksportuotojas (muitinės liudijimo Nr. ... ⁽¹⁾) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ... ⁽²⁾ preferencinės kilmės produktai.

Ungersk version

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: ... ⁽¹⁾) kijelentem, hogy eltérő jelzés hiányában az áruk kedvezményes ... ⁽²⁾ származásúak.

Maltesisk version

L-esportatur tal-prodotti koperti b'dan id-dokument (awtorizzazzjoni tad-dwana nru. ... ⁽¹⁾) jiddikjara li, hlief fejn indikat b'mod ċar li mhux hekk, dawn il-prodotti huma ta' oriġini preferenzjali ... ⁽²⁾.

Nederländsk version

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

Polsk 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.

Portugisisk version

O abaixo assinado, exportador dos produtos abrangidos pelo presente documento [autorização aduaneira n.o ... ⁽¹⁾], declara que, salvo indicação expressa em contrário, estes produtos são de origem preferencial ... ⁽²⁾.

Rumänsk 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⁾.

Slovensk 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.

Slovakisk version

Vývozca výrobkov uvedených v tomto dokumente (číslo povolenia ... ⁽¹⁾) vyhlasuje, že okrem zreteľne označených, majú tieto výrobky preferenčný pôvod v ... ⁽²⁾.

Finsk version

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

Svensk version

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

Sydafrikanska versioner

Bagwebi ba go romela ntle ditöweletöwa töe di akaretöwago ke tokumente ye (Nomoro ya ditöwantle ya tumelelo ... ⁽¹⁾) ba ipolela gore ntle le moo go laeditöwego, ditöweletöwa töe ke töa go töwa ⁽²⁾ ka tlhago.

Moromelli wa sehlahiswa ya sireleditsweng ke tokomane ena (tumello ya thepa naheng No ... ⁽¹⁾) e hlalosa hore, ka ntle ha eba ho hlalositse ka tsela e nngwe ka nepo, dihlahiswa tsena ke tsa ... tshimoloho e kgethilweng ⁽²⁾.

Moromelantle wa dikuno tse di tlhagelelang mo lokwalong le (lokwalo lwa tumelelo ya kgethiso No ... ⁽¹⁾) o tlhomamisa gore, ntle le fa go tlhagisitsweng ka mokgwa mongwe, dikuno tse ke tsa ... dinaga tse di thohegang ⁽²⁾.

Umtfumeli ngaphandle walemikhicito lebalwe kulomculu (ngeligunya lalokutfunyelwa ngaphandle Nombolo ... ⁽¹⁾) lophakamisa kutsi, ngaphandle kwalapho lekuboniswe khona ngalokucacile, lemikhicito ... ngeyendzabuko lebonelelwako ⁽²⁾.

Muvhambadzi wa zwibveledzwa mashangoni a nnda, (zwibveledzwa) zwine zwa vha zwo ambiwaho kha ili linwalo (linwalo la u neamaanda la mithelo ya zwitundwannda kana zwirumelwannda la vhu ... ⁽¹⁾), li khou buletshedza uri, nga nnda ha musu zwo ambiwa nga inwe ndila-vho, zwibveledzwa hezwi ndi zwa ... vhubwo hune ha khou funesewa kana u takaleleswa ⁽²⁾.

Muxavisela-vambe wa swikumiwa leswi nga eka tsalwa leri (Xibalo xa switundziwa xa Nomboro ... ⁽¹⁾) u boxa leswaku, handle ka laha swi kombisiweke, swikumiwa leswi i swa ntiyiso swa xilaveko xa le henhla swinene ⁽²⁾.

Die uitvoerder van die produkte gedek deur hierdie dokument (doeanemagtiging No ... ⁽¹⁾) verklaar dat, uitgesonderd waar andersins duidelik aangedui, hierdie produkte van ... voorkeuroorsprong ⁽²⁾ is.

Umthumelli-phandle wemikhiqizo ebalwe kilencwadi (inomboro ... ⁽¹⁾) egunyaza imikhiqizo ephumako) ubeka uthi, ngaphandle kobana kutjengiswe ngendlela ethileko butjhatjhalazi, lemikhiqizo ine ... mwelaphi enconyiswako ⁽²⁾.

Umthumeli weempahla ngaphandle kwelizwe wemveliso equkwa lolu xwebhu (iirhafu zempahla zesigunyaziso Nombolo ... ⁽¹⁾) ubhengeza ukuthi, ngaphandle kwalapho kuboniswe ngokucacileyo, ezi mveliso ... zezemvelaphi eyamkelekileyo kunezinye ⁽²⁾.

Umthumeli wempahla ebhaliwe kulo mqule iNombolo ... yokugunyaza yentela yempahla ... ⁽¹⁾ uyamemezela ukuthi, ngaphandle kokuthi kukhonjisiwe ngokusobala, le mikhiqizo iqhamuka ... endaweni ekhethekileyo ⁽²⁾.

..... ⁽³⁾
(Ort och datum)

..... ⁽⁴⁾
(Exportörens underskrift; namnet på den person som undertecknar deklarationen ska även anges med tryckbokstäver)

Beslut 2015/702.

⁽¹⁾ Om fakturadeklarationen upprättas av en godkänd exportör i den mening som avses i artikel 20 i protokollet, ska numret på dennes tillstånd anges här. Om fakturadeklarationen inte upprättas av en godkänd exportör, ska texten inom parentes utelämnas eller utrymmet lämnas tomt.

⁽²⁾ Produktens ursprung ska anges. Om fakturadeklarationen helt eller delvis avser produkter med ursprung i Ceuta och Melilla i den mening som avses i artikel 36 i protokollet, ska exportören tydligt ange dessa produkter, genom koden 'CM', i det dokument i vilket deklarationen upprättas.

⁽³⁾ Dessa uppgifter får utelämnas om de redan finns angivna i själva dokumentet.

⁽⁴⁾ Se artikel 19.5 i protokollet. I de fall där exportören inte är skyldig att underteckna behöver inte heller namnet på den person som undertecknar deklarationen anges.

BILAGA V

Leverantörsdeklaration

Leverantörsdeklarationen, vars text anges nedan, skall upprättas i enlighet med fotnoterna. Fotnoterna behöver emellertid inte återges.

LEVERANTÖRSDEKLARATION

för varor som har genomgått bearbetning eller behandling i SACU utan att ha erhållit ursprungsstatus som medför förmånsbehandling

Undertecknad, leverantör av de varor som omfattas av den bifogade handlingen, försäkrar följande:

1. Följande material, som inte har ursprung i SACU, har använts i SACU vid tillverkningen av de varor som anges nedan:

Beskrivning av de levererade varorna ⁽¹⁾	Beskrivning av det icke-ursprungsmaterial som använts	HS-nummer för det icke-ursprungsmaterial som använts ⁽²⁾	Värdet av det icke-ursprungsmaterial som använts ⁽²⁾ ⁽³⁾
.....
.....
.....
		Sammanlagt värde

.....
(Ort och datum)

.....
(Leverantörens adress och underskrift; namnet på den person som undertecknar deklarationen skall dessutom förtydligas)

2. Allt övrigt material som använts i SACU vid tillverkningen av dessa varor har ursprung i SACU.

⁽¹⁾ När fakturan, följesedeln eller någon annan kommersiell handling till vilken deklarationen fogas avser olika slags varor eller varor som inte innehåller icke-ursprungsmaterial i samma omfattning, skall leverantören göra tydlig åtskillnad mellan dessa.

Exempel:

Handlingen avser olika modeller av elektriska motorer enligt nummer 8501 som skall användas vid tillverkning av tvättmaskiner enligt nummer 8450. Typen av ursprungsmaterial som använts vid tillverkningen av dessa motorer och dess värde varierar mellan modellerna. Därför måste i den första kolumnen åtskillnad göras mellan modellerna, och uppgifterna i övriga kolumner måste anges separat för var och en av modellerna, så att tvättmaskinstillverkaren kan göra en korrekt bedömning av sina produkters ursprungsstatus beroende på vilken modell av elektrisk motor han använder.

⁽²⁾ De uppgifter som krävs i denna kolumn skall endast lämnas om de är nödvändiga.

Exempel:

Enligt regeln för klädesplagg enligt ex kapitel 62 får icke-ursprungsgarn användas. Om en tillverkare av sådana plagg i Frankrike använder tyg som importerats från Norge och som framställts där genom vävning av icke-ursprungsgarn, behöver den norska leverantören i sin deklaration endast beskriva det icke-ursprungsmaterial som använts som garn, och det är inte nödvändigt att ange HS-numret för och värdet av detta garn.

En tillverkare av tråd av järn enligt HS-nummer 7217 som vid tillverkningen har utgått från icke-ursprungsjärnstång bör i andra kolumnen ange "stång av järn". Om denna tråd skall användas vid tillverkning av en maskin i vars ursprungsregel det anges en begränsning i form av ett visst procentuellt värde för allt använt icke-ursprungsmaterial, måste värdet av icke-ursprungsstången anges i tredje kolumnen.

⁽³⁾ Med "värdet av material" avses tullvärdet vid importtillfället för det icke-ursprungsmaterial som använts eller, om värdet inte är känt och inte kan fastställas, det första fastställbara pris som betalats för materialet i SACU.

Det exakta värdet av använt icke-ursprungsmaterial skall anges per enhet av de varor som anges i första kolumnen.

Gemensam förklaring om bilaga II till protokollet om ursprungsregler

Båda parter samtycker till de bearbetnings- och behandlingskrav som anges i bilaga II, med förbehåll för ett begränsat antal ändringar som begärts av Sydafrika och som bägge parter åtar sig att ta upp till diskussion innan avtalet träder i kraft.

Gemensam förklaring om protokollet om ursprungsregler

För genomförandet av artikel 37 i detta protokoll är kommissionen beredd att pröva varje eventuell begäran från Sydafrika om undantag från ursprungsreglerna efter det att avtalet undertecknats.

Gemensam förklaring om Republiken San Marino

- 1) Produkter med ursprung i Republiken San Marino skall godtas av Sydafrika som om de hade ursprung i gemenskapen enligt detta avtal.
- 2) Protokoll nr 1 skall gälla i tillämpliga delar vid fastställande av ursprungsstatus för produkter enligt ovan.

Gemensam förklaring om Furstendömet Andorra

- 1) Produkter med ursprung i Furstendömet Andorra som omfattas av kapitlen 25–97 i Harmoniserade systemet skall godtas av Sydafrika som om de hade ursprung i gemenskapen enligt detta avtal.
- 2) Protokoll nr 1 skall gälla i tillämpliga delar vid fastställande av ursprungsstatus för produkter enligt ovan.

Kommissionens förklaring om kumulation med Sydafrika enligt Lomékonventionen

På grundval av bestämmelserna om kumulation i protokollet om definition av begreppet "ursprungsprodukter" och om metoder för administrativt samarbete till avtalet om handel, utveckling och samarbete mellan Europeiska gemenskapen och dess medlemsstater, å ena sidan, och Republiken Sydafrika, å andra sidan, kommer Europeiska kommissionen att i enlighet med artikel 34 i protokoll 1 till den fjärde AVS-EG-konventionen föreslå Europeiska unionens medlemsstater och AVS-staterna lämpliga bestämmelser i fråga om kumulation med sydafrikanska material och varor.
