II

*(Acts whose publication is not obligatory)*

# COUNCIL

## DECISION No 1/97 OF THE JOINT COMMITTEE, BETWEEN THE EUROPEAN COMMUNITIES, OF THE ONE PART, AND THE REPUBLIC OF LITHUANIA, OF THE OTHER PART

**of 25 February 1997**

**amending Protocol 3 to the Agreement on free trade and trade-related matters between the European Community, the European Atomic Energy Community and the European Coal and Steel Community, of the one part, and the Republic of Lithuania of the other part**

(97/309/ECSC, CE, Euratom)

THE JOINT COMMITTEE,

Having regard to the Agreement on free trade and trade-related matters between the European Community, the European Atomic Energy Community and the European Coal and Steel Community, of the one part, and the Republic of Lithuania, of the other part, signed in Brussels on 18 July 1994, and in particular Article 36 of Protocol 3 thereof,

Whereas an extended system of cumulation is desirable making possible the use of materials originating in the European Community, Poland, Hungary, the Czech Republic, the Slovak Republic, Bulgaria, Romania, Latvia, Slovenia, Estonia, Lithuania, the European Economic Area, Iceland, Norway or Switzerland, in order to facilitate trade and improve the effectiveness of the Agreement; whereas modifications to the definition of the concept of originating products are required;

Whereas, in order for the Agreement to apply to goods originating in Andorra or San Marino, it is necessary to provide for such a possibility by way of a Joint Declaration on Procotol 3;

Whereas for the purposes of implementing the extended system of cumulation and in order to avoid circumvention of customs duties, it is necessary to introduce new provisions into Procotol 3 concerning the prohibition of drawback of, or exemption from, customs duties;

Whereas in order to further facilitate trade and to simplify administrative burdens, it is necessary to amend the processing requirements laid down in the Protocol for non-originating materials to obtain originating status and the provisions concerning proof of origin;

Whereas, certain processing requirements for non-originating materials to obtain originating status need to be amended to take account of the evolution of processing techniques; whereas, in the light of experience, the presentation of the list of processing rules could be improved by extending it to cover all headings of the Harmonized System (HS); whereas, technical modifications of these processing rules are required to take account of modifications to the HS which take effect from 1 January 1996;

Whereas, it is therefore appropriate for the proper functioning of the Agreement to incorporate in a single text all the provisions in question with a view to facilitating the work of users and customs administrations,

HAS DECIDED AS FOLLOWS:

*Article 1*

Protocol 3 shall be replaced by the text attached hereto, together with the relevant Joint Declarations.

*Article 2*

This Decision shall come into force on the day the Republic of Lithuania notifies the European Commission about the completion of all necessary internal procedures for the entering into force of the amendments attached hereto of Protocol 3 [1].

Done at Brussels, 25 February 1997.

*For the Joint Committee*

*The Chairmen*

| *For the Community* | *For the Republic of Lithuania* |
|---|---|
| S. BROUWER | J. ČIČINSKAS |

[1] The letter of notification from the Republic of Lithuania was received by the European Commission on 1 April 1997.

# PROTOCOL 3

## concerning the definition of the concept of 'originating products' and methods of administrative cooperation

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TITLE I

GENERAL PROVISIONS

*Article 1*

**Definitions**

For the purposes of this Protocol:

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

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

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

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

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

(f) 'ex-works price' means the price paid for the product ex works to the manufacturer in the Community or Lithuania in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;

(g) 'value of materials' means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Community or Lithuania;

(h) 'value of originating materials' means the value of such materials as defined in subparagraph (g) applied *mutatis mutandis;*

(i) 'added value' shall be taken to be the ex-works price minus the customs value of each of the products incorporated which did not originate in the country in which those products were obtained;

(j) 'chapters' and 'headings' mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Protocol as 'the Harmonized System' or 'HS';

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

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

(m) 'territories' includes territorial waters.

TITLE II

DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

*Article 2*

**General requirements**

1. For the purpose of implementing the Agreement, the following products shall be considered as originating in the Community:

(a) products wholly obtained in the Community within the meaning of Article 5 of this Protocol;

(b) products obtained in the Community incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Community within the meaning of Article 6 of this Protocol;

(c) goods originating in the European Economic Area (EEA) within the meaning of Protocol 4 to the Agreement on the European Economic Area.

2. For the purpose of implementing this Agreement, the following products shall be considered as originating in Lithuania:

(a) products wholly obtained in Lithuania within the meaning of Article 5 of this Protocol;

(b) products obtained in Lithuania incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Lithuania within the meaning of Article 6 of this Protocol.

*Article 3*

**Bilateral cumulation of origin**

1. Materials originating in the Community shall be considered as materials originating in Lithuania when

incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 7 (1) of this Protocol.

2. Materials originating in Lithuania shall be considered as materials originating in the Community when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 7 (1) of this Protocol.

*Article 4*

**Diagonal cumulation of origin**

1. Subject to the provisions of paragraphs 2 and 3, materials originating in Poland, Hungary, the Czech Republic, the Slovak Republic, Bulgaria, Romania, Latvia, Estonia, Slovenia, Iceland, Norway or Switzerland within the meaning of the Agreements between the Community and Lithuania and these countries shall be considered as originating in the Community or Lithuania when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing.

2. Products which have acquired originating status by virtue of paragraph 1 shall only continue to be considered as products originating in the Community or Lithuania when the value-added there exceeds the value of the materials used originating in any one of the other countries referred to in paragraph 1. If this is not so, the products concerned shall be considered as originating in the country referred to in paragraph 1 which accounts for the highest value of originating materials used. In the allocation of origin, no account shall be taken of materials originating in the other countries referred to in paragraph 1 which have undergone sufficient working or processing in the Community or Lithuania.

3. The cumulation provided for in this Article may only be applied where the materials used have acquired the status of originating products by an application of rules of origin identical to the rules in this Protocol. The Community and Lithuania shall provide each other, through the European Commission with details of agreements and their corresponding rules of origin which have been concluded with the other countries referred to in paragraph 1.

4. The European Commission shall publish in the *Official Journal of the European Communities* (C Series) the date on which the countries referred to in paragraph 1 have met the obligations laid down in paragraph 3.

*Article 5*

**Wholly obtained products**

1. The following shall be considered as wholly obtained in the Community or Lithuania:

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

(b) vegetable products harvested there;

(c) live animals born and raised there;

(d) products from live animals raised there;

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

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

(g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);

(h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;

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

(j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;

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

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

(a) which are registered or recorded in an EC Member State or in Lithuania;

(b) which sail under the flag of an EC Member State or of Lithuania;

(c) which are owned to an extent of at least 50 per cent by nationals of EC Member States or of Lithuania,

or by a company with its head office in one of these States, of which the manager or managers, Chairman of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are nationals of EC Member States or of Lithuania and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States;

(d) of which the master and officers are nationals of EC Member States or of Lithuania; and

(e) of which at least 75 per cent of the crew are nationals of EC Member States or of Lithuania.

*Article 6*

**Sufficiently worked or processed products**

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

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

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

(a) their total value does not exceed 10 per cent of the ex-works price of the product;

(b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

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

3. Paragraphs 1 and 2 shall apply except as provided in Article 7.

*Article 7*

**Insufficient working or processing operations**

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 6 are satisfied:

(a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);

(b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;

(c) (i) changes of packaging and breaking up and assembly of packages;

(ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packaging operations;

(d) affixing marks, labels and other like distinguishing signs on products or their packaging;

(e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating in the Community or Lithuania;

(f) simple assembly of parts to constitute a complete product;

(g) a combination of two or more operations specified in subparagraphs (a) to (f);

(h) slaughter of animals.

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

*Article 8*

**Unit of qualification**

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

Accordingly, it follows that:

(a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification;

(b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Protocol.

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

*Article 9*

**Accessories, spare parts and tools**

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

*Article 10*

**Sets**

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

*Article 11*

**Neutral elements**

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

(a) energy and fuel;

(b) plant and equipment;

(c) machines and tools;

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

TITLE III

**TERRITORIAL REQUIREMENTS**

*Article 12*

**Principle of territoriality**

1. The conditions set out in Title II relative to the acquisition of originating status must be fulfilled without interruption in the Community or Lithuania, except as provided for in Article 2 (1) (c) and Article 4.

2. If originating goods exported from the Community or Lithuania to another country are returned, except in so far as provided for in Article 4 they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

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

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

*Article 13*

**Direct transport**

1. The preferential treatment provided for under the Agreement applies only to products, satisfying the requirements of this Protocol, which are transported directly between the Community and Lithuania or through the territories of the other countries referred to in Article 4. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

Originating products may be transported by pipeline across territory other than that of the Community or Lithuania.

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

(a) a single transport document covering the passage from the exporting country through the country of transit; or

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

(i) giving an exact description of the products;

(ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used; and

(iii) certifying the conditions under which the products remained in the transit country; or

(c) failing these, any substantiating documents.

*Article 14*

**Exhibitions**

1. Originating products, sent for exhibition in a country other than those referred to in Article 4 and sold after the exhibition for importation in the Community or Lithuania shall benefit on importation from the provisions of the Agreement provided it is shown to the satisfaction of the customs authorities that:

(a) an exporter has consigned these products from the Community or Lithuania to the country in which the exhibition is held and has exhibited them there;

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

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

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

2. A proof of origin must be issued or made out in accordance with the provisions of Title V and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.

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

TITLE IV

**DRAWBACK OR EXEMPTION**

*Article 15*

**Prohibition of drawback of, or exemption from, customs duties**

1. (a) Non-originating materials used in the manufacture of products originating in the Community, in Lithuania or in one of the other countries referred to in Article 4 for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in the Community or Lithuania to drawback of, or exemption from, customs duties of whatever kind.

(b) Products falling within Chapter 3 and heading Nos 1604 and 1605 of the Harmonized System and originating in the Community within the meaning of this Protocol as provided for in Article 2 (1) (c), for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in the Community to drawback of, or exemption from, customs duties of whatever kind.

2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect, applicable in the Community or Lithuania to materials used in the manufacture and to products covered by paragraph 1 (b) above, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use there.

3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, on request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.

4. The provisions of paragraphs 1 to 3 shall also apply in respect of packaging within the meaning of Article 8 (2), accessories, spare parts and tools within the meaning of Article 9 and products in a set within the meaning of Article 10 when such items are non-originating.

5. The provisions of paragraphs 1 to 4 shall apply only in respect of materials which are of the kind to which the Agreement applies. Furthermore, they shall not

preclude the application of an export refund system for agricultural products, applicable on export in accordance with the provisions of the Agreement.

6. Notwithstanding paragraph 1, Lithuania may apply arrangements for drawback of, or exemption from, customs duties or charges having an equivalent effect, applicable to materials used in the manufacture of originating products, subject to the following provisions:

(a) a 5 per cent rate of customs charge shall be retained in respect of products falling within Chapters 25 to 49 and 64 to 97 of the Harmonized System, or such lower rate as is in force in Lithuania;

(b) a 10 per cent rate of customs charge shall be retained in respect of products falling within Chapters 50 to 63 of the Harmonized System, or such lower rate as is in force in Lithuania.

The provisions of this paragraph shall apply until 31 December 1998 and may be reviewed by common accord.

## TITLE V

## PROOF OF ORIGIN

### *Article 16*

### General requirements

1. Products originating in the Community shall, on importation into Lithuania and products originating in Lithuania shall, on importation into the Community benefit from this Agreement upon submission of either:

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

(b) in the cases specified in Article 21 (1), a declaration, the text of which appears in Annex IV, given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified (hereinafter referred to as the 'invoice declaration').

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 26, benefit from this Agreement without it being necessary to submit any of the documents referred to above.

### *Article 17*

### Procedure for the issue of a movement certificate EUR.1

1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative.

2. For this purpose, the exporter or his authorized representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Annex III. These forms shall be completed in one of the languages in which this Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. A movement certificate EUR.1 shall be issued by the customs authorities of an EC Member State or Lithuania if the products concerned can be considered as products originating in the Community, Lithuania or in one of the other countries referred to in Article 4 and fulfil the other requirements of this Protocol.

5. The issuing customs authorities shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

6. The date of issue of the movement certificate EUR.1 shall be indicated in Box 11 of the certificate.

7. A movement certificate EUR.1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

*Article 18*

**Movement certificates EUR.1 issued retrospectively**

1. Notwithstanding Article 17 (7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:

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

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

2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.

3. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

4. Movement certificates EUR.1 issued retrospectively must be endorsed with one of the following phrases:

'NACHTRÄGLICH AUSGESTELLT', 'DÉLIVRÉ A POSTERIORI', 'RILASCIATO A POSTERIORI', 'AFGEGEVEN A POSTERIORI', 'ISSUED RETROSPECTIVELY', 'UDSTEDT EFTERFØLGENDE', 'ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ', 'EXPEDIDO A POSTERIORI', 'EMITIDO A POSTERIORI', 'ANNETTU JÄLKIKÄTEEN', 'UTFÄRDAT I EFTERHAND', 'IŠDUOTAS PO EKSPORTAVIMO'.

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

*Article 19*

**Issue of a duplicate movement certificate EUR.1**

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

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

'DUPLIKAT', 'DUPLICATA', 'DUPLICATO', 'DUPLICAAT', 'DUPLICATE', 'ΑΝΤΙΓΡΑΦΟ', 'DUPLICADO', 'SEGUNDA VIA', 'KAKSOISKAPPALE', 'DUBLIKATAS'.

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

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

*Article 20*

**Issue of movement certificates EUR.1 on the basis of a proof of origin issued or made out previously**

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

*Article 21*

**Conditions for making out an invoice declaration**

1. An invoice declaration as referred to in Article 16 (1) (b) may be made out:

(a) by an approved exporter within the meaning of Article 22, or

(b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed ECU 6 000.

2. An invoice declaration may be made out if the products concerned can be considered as products originating in the Community, Lithuania or in one of the other countries referred to in Article 4 and fulfil the other requirements of this Protocol.

3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex IV, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.

5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 22 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

6. An invoice declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two years after the importation of the products to which it relates.

*Article 22*

**Approved exporter**

1. The customs authorities of the exporting country may authorize any exporter who makes frequent shipments of products under this Agreement to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorization must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.

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

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

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

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

*Article 23*

**Validity of proof of origin**

1. A proof of origin shall be valid for four months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.

2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.

3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

*Article 24*

**Submission of proof of origin**

Proofs of origin shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. The said authorities may require a translation of a proof of origin and may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of the Agreement.

*Article 25*

**Importation by instalments**

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

*Article 26*

**Exemptions from proof of origin**

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on the customs declaration C2/CP3 or on a sheet of paper annexed to that document.

2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature

and quantity of the products that no commercial purpose is in view.

3. Furthermore, the total value of these products shall not exceed ECU 500 in the case of small packages or ECU 1 200 in the case of products forming part of travellers' personal luggage.

*Article 27*

**Supporting documents**

The documents referred to in Articles 17 (3) and 21 (3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in the Community, Lithuania or in one of the other countries referred to in Article 4 and fulfil the other requirements of this Protocol may consist *inter alia* of the following:

(a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;

(b) documents proving the originating status of materials used, issued or made out in the Community or Lithuania where these documents are used in accordance with domestic law;

(c) documents proving the working or processing of materials in the Community or Lithuania, issued or made out in the Community or Lithuania, where these documents are used in accordance with domestic law;

(d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in the Community or Lithuania in accordance with this Protocol, or in one of the other countries referred to in Article 4, in accordance with rules of origin which are identical to the rules in this Protocol.

*Article 28*

**Preservation of proof of origin and supporting documents**

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three years the documents referred to in Article 17 (3).

2. The exporter making out an invoice declaration shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 21 (3).

3. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in Article 17 (2).

4. The customs authorities of the importing country shall keep for at least three years the movement certificates EUR.1 and the invoice declarations submitted to them.

*Article 29*

**Discrepancies and formal errors**

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.

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

*Article 30*

**Amounts expressed in ECU**

1. Amounts in the national currency of the exporting country equivalent to the amounts expressed in ECU shall be fixed by the exporting country and communicated to the importing countries through the European Commission.

2. When the amounts exceed the corresponding amounts fixed by the importing country, the latter shall accept them if the products are invoiced in the currency of the exporting country. When the products are invoiced in the currency of another EC Member State or another country referred to in Article 4, the importing country shall recognize the amount notified by the country concerned.

3. The amounts to be used in any given national currency shall be the equivalent in that national currency of the amounts expressed in ECU as at the first working day in October 1996.

4. The amounts expressed in ECU and their equivalents in the national currencies of the Member States and Lithuania shall be reviewed by the Joint Committee at the request of the Community or Lithuania.

When carrying out this review, the Joint Committee shall ensure that there will be no decrease in the amounts to be used in any national currency and shall furthermore consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in ECU.

## TITLE VI

## ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

### *Article 31*

### Mutual assistance

1. The customs authorities of the EC Member States and of Lithuania shall provide each other, through the European Commission, with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR.1 and with the addresses of the customs authorities responsible for verifying those certificates and invoice declarations.

2. In order to ensure the proper application of this Protocol, the Community and Lithuania shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1 or the invoice declarations and the correctness of the information given in these documents.

### *Article 32*

### Verification of proofs of origin

1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.

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

5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in the Community, Lithuania or one of the other countries referred to in Article 4 and fulfil the other requirements of this Protocol.

6. If in cases of reasonable doubt there is no reply within 10 months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

### *Article 33*

### Dispute settlement

Where disputes arise in relation to the verification procedures of Article 32 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Joint Committee.

In all cases the settlement of disputes between the importer and the customs authorities of the importing country shall be under the legislation of the said country.

### *Article 34*

### Penalties

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

### *Article 35*

### Free zones

1. The Community and Lithuania shall take all necessary steps to ensure that products traded under

cover of a proof of origin which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

2. By means of an exemption to the provisions contained in paragraph 1, when products originating in the Community or Lithuania are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new EUR.1 certificate at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Protocol.

## TITLE VII

## CEUTA AND MELILLA

### *Article 36*

### Application of the Protocol

1. The term 'Community' used in Article 2 does not cover Ceuta and Melilla.

2. Products originating in Lithuania, when imported into Ceuta or Melilla, shall enjoy in all respects the same customs regime as that which is applied to products originating in the customs territory of the Community under Protocol 2 of the Act of Accession of the Kingdom of Spain and the Portuguese Republic to the European Communities. Lithuania shall grant to imports of products covered by the Agreement and originating in Ceuta and Melilla the same customs regime as that which is granted to products imported from and originating in the Community.

3. For the purpose of the application of paragraph 2 concerning products originating in Ceuta and Melilla, this Protocol shall apply *mutatis mutandis* subject to the special conditions set out in Article 37.

### *Article 37*

### Special conditions

1. Providing they have been transported directly in accordance with the provisions of Article 13, the following shall be considered as:

(1) products originating in Ceuta and Melilla:

(a) products wholly obtained in Ceuta and Melilla;

(b) products obtained in Ceuta and Melilla in the manufacture of which products other than those referred to in (a) are used, provided that:

(i) the said products have undergone sufficient working or processing within the meaning of Article 6 of this Protocol; or that

(ii) those products are originating in Lithuania or the Community within the meaning of this Protocol, provided that they have been submitted to working or processing which goes beyond the insufficient working or processing referred to in Article 7 (1);

(2) products originating in Lithuania:

(a) products wholly obtained in Lithuania;

(b) products obtained in Lithuania, in the manufacture of which products other than those referred to in (a) are used, provided that:

(i) the said products have undergone sufficient working or processing within the meaning of Article 6 of this Protocol; or that

(ii) those products are originating in Ceuta and Melilla or the Community within the meaning of this Protocol, provided that they have been submitted to working or processing which goes beyond the insufficient working or processing referred to in Article 7 (1).

2. Ceuta and Melilla shall be considered as a single territory.

3. The exporter or his authorized representative shall enter 'Lithuania' and 'Ceuta and Melilla' in Box 2 of movement certificates EUR.1 or on invoice declarations. In addition, in the case of products originating in Ceuta and Melilla, this shall be indicated in Box 4 of movement certificates EUR.1 or on invoice declarations.

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

## TITLE VIII

## FINAL PROVISIONS

### *Article 38*

### Amendments to the Protocol

The Joint Committee may decide to amend the provisions of this Protocol.

*ANNEX I*

## INTRODUCTORY NOTES TO THE LIST IN ANNEX II

**Note 1:**

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 6 of the Protocol.

**Note 2:**

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

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

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

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

**Note 3:**

3.1. The provisions of Article 6 of the Protocol concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the Community or in Lithuania.

*Example:*

An engine of heading No 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 per cent of the ex-works price, is made from 'other alloy steel roughly shaped by forging' of heading No ex 7224.

If this forging has been forged in the Community from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading No ex 7224 in the list. The forging can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or in another factory in the Community. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

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

3.3. Without prejudice to Note 3.2 where a rule states that 'materials of any heading' may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression 'manufacture from

materials of any heading, including other materials of heading No ...' means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.

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

*Example:*

The rule for fabrics of heading Nos 5208 to 5212 provides that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other or both.

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

*Example:*

The rule for prepared foods of heading No 1904 which specifically excludes the use of cereals and their derivatives does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals.

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

*Example:*

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

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

**Note 4:**

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

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

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

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

**Note 5:**

5.1. Where for a given product in the list a reference is made to this note, the conditions set out in column 3 shall not be applied to any basic textile materials, used in the manufacture of this product, which, taken together, represent 10 per cent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below).

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

The following are the basic textile materials:

— silk,

— wool,

— coarse animal hair,

— fine animal hair,

— horsehair,

— cotton,

— paper-making materials and paper,

— flax,

— true hemp,

— jute and other textile bast fibres,

— sisal and other textile fibres of the genus Agave,

— coconut, abaca, ramie and other vegetable textile fibres,

— synthetic man-made filaments,

— artificial man-made filaments,

— synthetic man-made staple fibres of polypropylene,

— synthetic man-made staple fibres of polyester,

— synthetic man-made staple fibres of polyamide,

— synthetic man-made staple fibres of polyacrylonitrile,

— synthetic man-made staple fibres of polyimide,

— synthetic man-made staple fibres of polytetrafluoroethylene,

— synthetic man-made staple fibres of polyphenylene sulphide,

— synthetic man-made staple fibres of polyvinyl chloride,

— other synthetic man-made staple fibres,

— artificial man-made staple fibres of viscose,

— other artificial man-made staple fibres,

— yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,

— yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,

— products of heading No 5605 (metallized yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,

— other products of heading No 5605.

*Example:*

A yarn of heading No 5205 made from cotton fibres of heading No 5203 and synthetic staple fibres of heading No 5506 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) may be used up to a weight of 10 per cent of the yarn.

*Example:*

A woollen fabric of heading No 5112 made from woollen yarn of heading No 5107 and synthetic yarn of staple fibres of heading No 5509 is a mixed fabric. Therefore synthetic yarn which does not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) or woollen yarn that does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning) or a combination of the two may be used provided their total weight does not exceed 10 per cent of the weight of the fabric.

*Example:*

Tufted textile fabric of heading No 5802 made from cotton yarn of heading No 5205 and cotton fabric of heading No 5210 is only a mixed product if the cotton fabric is itself a mixed fabric being made from yarns classified in two separate headings or if the cotton yarns used are themselves mixtures.

*Example:*

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

*Example:*

A carpet with tufts made from both artificial yarns and cotton yarns and with a jute backing is a mixed product because three basic textile materials are used. Thus, any non-originating materials that are at a later stage of manufacture than the rule allows may be used, provided their total weight does not exceed 10 per cent of the weight of the textile materials of the carpet. Thus, both the jute backing and/or the artificial yarns could be imported at that stage of manufacture, provided the weight conditions are met.

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

5.4. In the case of products incorporating 'strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of an adhesive between two layers of plastic film', this tolerance is 30 per cent in respect of this strip.

Note 6:

6.1. In the case of those textile products which are marked in the list by a footnote referring to this note, textile materials, with the exception of linings and interlinings, which do not satisfy the rule set out in the list in column 3 for the made-up product concerned may be used provided that they are classified in a heading other than that of the product and that their value does not exceed 8 per cent of the ex-works price of the product.

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

*Example:*

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

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

Note 7:

7.1. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the 'specific processes' are the following:

(a) vacuum distillation;

(b) redistillation by a very thorough fractionation process(1);

(c) cracking;

(d) reforming;

(e) extraction by means of selective solvents;

(f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;

(g) polymerization;

(h) alkylation;

(i) isomerization.

(1) See Additional Explanatory Note 4 (b) to Chapter 27 of the combined nomenclature.

7.2. For the purposes of heading Nos 2710, 2711 and 2712, the 'specific processes' are the following:

(a) vacuum distillation;

(b) redistillation by a very thorough fractionation process(1);

(c) cracking;

(d) reforming;

(e) extraction by means of selective solvents;

(f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;

(g) polymerization;

(h) alkylation;

(ij) isomerization;

(k) in respect of heavy oils falling within heading No ex 2710 only, desulphurization with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D 1266-59 T method);

(l) in respect of products falling within heading No 2710 only, deparaffining by a process other than filtering;

(m) in respect of heavy oils falling within heading No ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250 °C with the use of a catalyst, other than to effect desulphurization, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or decolorization) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;

(n) in respect of fuel oils falling within heading No ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distil, by volume, including losses, at 300 °C by the ASTM D 86 method;

(o) in respect of heavy oils other than gas oils and fuel oils falling within heading No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.

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

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(1) See Additional Explanatory Note 4 (b) to Chapter 27 of the combined nomenclature.

*ANNEX 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 | Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for: | Manufacture in which all the materials of Chapter 4 used must be wholly obtained | | |
| 0403 | Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavour or containing added fruit, nuts or cocoa | Manufacture in which:<br>— all the materials of Chapter 4 used must be wholly obtained;<br>— any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating;<br>— 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 | | |

| (1) | (2) | (3) | or | (4) |
|---|---|---|---|---|
| Chapter 6 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage | Manufacture in which:<br>— all the materials of Chapter 6 used must be wholly obtained;<br>— 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 | | |
| Chapter 8 | Edible fruit and nuts; peel of citrus fruits or melons | Manufacture in which:<br>— all the fruit and nuts used must be wholly obtained;<br>— 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 | | |

| (1) | (2) | (3) or (4) | |
|---|---|---|---|
| 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 | |
| 1302 | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: | | |
| | — Mucilages and thickeners, modified, derived from vegetable products | Manufacture from non-modified mucilages and thickeners | |
| | — Other | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| Chapter 14 | Vegetable plaiting materials; vegetable products not elsewhere specified or included | Manufacture in which all the materials of Chapter 14 used 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 | Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506 | |
| | — Other | Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal 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 | Manufacture from materials of any heading except those of heading Nos 0201, 0202, 0204 or 0206 or bones of heading No 0506 | |

| (1) | (2) | (3) | or | (4) |
|---|---|---|---|---|
| 1502 *(cont'd)* | — Other | 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 | Manufacture from materials of any heading including other materials of heading No 1504 | | |
| | — Other | Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained | | |
| 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 | Manufacture from materials of any heading including other materials of heading No 1506 | | |
| | — Other | 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 | Manufacture in which all the materials used are classified within a heading other than that of the product | | |
| | — Solid fractions, except for that of jojoba oil | Manufacture from other materials of heading Nos 1507 to 1515 | | |
| | — Other | 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 elaidinized, whether or not refined, but not further prepared | Manufacture in which:<br>— all the materials of Chapter 2 used must be wholly obtained;<br>— all the vegetable materials used must be wholly obtained. However, materials of heading Nos 1507, 1508, 1511 and 1513 may be used | | |

| (1) | (2) | (3) | or | (4) |
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| 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:<br>— all the materials of Chapters 2 and 4 used must be wholly obtained;<br>— all the vegetable materials used must be wholly obtained. However, materials of heading Nos 1507, 1508, 1511 and 1513 Nos be used | | |
| 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 | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: | | | |
| | — Chemically pure maltose and fructose | Manufacture from materials of any heading including other materials of heading No 1702 | | |
| | — Other sugars in solid form, flavoured or coloured | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | | |
| | — Other | Manufacture in which all the materials used must already be originating | | |
| ex 1703 | Molasses resulting from the extraction or refining of sugar, flavoured or coloured | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | | |

| (1) | (2) | (3) | or | (4) |
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| 1704 | Sugar confectionery (including white chocolate), not containing cocoa | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | | |
| Chapter 18 | Cocoa and cocoa preparations | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— 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: | | | |
| | — Malt extract | Manufacture from cereals of Chapter 10 | | |
| | — Other | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— 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: | | | |
| | — Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs | Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained | | |

| (1) | (2) | (3) | or | (4) |
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| 1902 *(cont'd)* | — Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs | Manufacture in which:<br>— all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained;<br>— all the materials of Chapters 2 and 3 used must be wholly obtained | | |
| 1903 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms | Manufacture from materials of any heading except potato starch of heading 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:<br>— from materials not classified within heading No 1806;<br>— in which all the cereals and flour (except durum wheat and its derivates) used must be wholly obtained;<br>— 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 crystallized) | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | | |

| (1) | (2) | (3) | or | (4) |
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| 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:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | | |
| ex 2008 | — Nuts, not containing added sugar or spirits | 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 | | |
| | — Peanut butter; mixtures based on cereals; palm hearts; maize (corn) | Manufacture in which all the materials used are classified within a heading other than that of the product | | |
| | — Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | | |
| 2009 | Fruit juices and vegetable juices (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | | |
| ex Chapter 21 | Miscellaneous edible preparations; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | | |
| ex 2101 | Extracts, essences and concentrates, of coffee, tea, maté, roasted chicory and other coffee substitutes | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— all the chicory used must be wholly obtained | | |

| (1) | (2) | (3) | or | (4) |
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| 2103 | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: | | | |
| | — Sauces and preparations therefor; mixed condiments and mixed seasonings | Manufacture 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 | | |
| | — Mustard flour and meal and prepared mustard | Manufacture from materials of any heading | | |
| 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:<br>— all the materials used are classified within a heading other than that of the product;<br>— 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:<br>— all the materials used are classified within a heading other than that of the product;<br>— 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:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product;<br>— any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating | | |

| (1) | (2) | (3) | or | (4) |
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| 2208 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages | Manufacture:<br>— from materials not classified within heading Nos 2207 or 2208,<br>— 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 | | |
| 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:<br>— all the cereals, sugar or molasses, meat or milk used must already be originating;<br>— 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 | | |

| (1) | (2) | (3) or (4) |
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| 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 |
| 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 |

| (1) | (2) | (3) or (4) |
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| 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)<br>or<br>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)<br>or<br>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 |
| 2711 | Petroleum gases and other gaseous hydrocarbons | Operations of refining and/or one or more specific process(es) (2)<br>or<br>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 |
| 2712 | Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured | Operations of refining and/or one or more specific process(es) (2)<br>or<br>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.

| (1) | (2) | (3) | or | (4) |
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| 2713 | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials | Operations of refining and/or one or more specific process(es) (1)<br>or<br>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 | | |
| 2714 | Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks | Operations of refining and/or one or more specific process(es) (1)<br>or<br>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 | | |
| 2715 | Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch | Operations of refining and/or one or more specific process(es) (1)<br>or<br>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 | | |

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

| (1) | (2) | (3) | or | (4) |
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| 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 |
| ex 2901 | Acyclic hydrocarbons for use as power or heating fuels | Operations of refining and/or one or more specific process(es) (1)<br>or<br>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 2902 | Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels | Operations of refining and/or one or more specific process(es) (1)<br>or<br>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.

| (1) | (2) | (3) | or | (4) |
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| 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 |
| 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 | | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 2934 | Nucleic acids and their salts; 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 | | Manufacture in which the value of all the materials used does not exceed 40 % 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 | 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: | | | |

| (1) | (2) | (3) or (4) |
|---|---|---|
| 3002 *(cont'd)* | — Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product |
| | — Other: | |
| | — — human blood | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product |
| | — — animal blood prepared for therapeutic or prophylactic uses | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product |
| | — — blood fractions other than antisera, haemoglobin and serum globulin | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product |
| | — — haemoglobin, blood globulin and serum globulin | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product |
| | — — other | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product |
| 3003 and 3004 | Medicaments (excluding goods of heading Nos 3002, 3005 or 3006): | |
| | — Obtained from amikacin of heading No 2941 | 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 |

| (1) | (2) | (3) | or | (4) |
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| 3003 and 3004 *(cont'd)* | — Other | Manufacture in which:<br>— 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;<br>— the value of all the materials used does not exceed 50 % of the ex-works price of the product | | |
| ex Chapter 31 | Fertilizers; except for: | Manufacture 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 3105 | Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for:<br>— sodium nitrate<br>— calcium cyanamide<br>— potassium sulphate<br>— magnesium potassium sulphate | Manufacture in which:<br>— 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;<br>— 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 |

| (1) | (2) | (3) or (4) | |
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| 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 |
| ex Chapter 34 | Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster; except for: | Manufacture 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 3403 | Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight | Operations of refining and/or one or more specific process(es) (3)<br>or<br>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product | |

(1) Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacturing of colouring preparations, provided they are not classified in another heading in Chapter 32.
(2) A 'group' is regarded as any part of the heading separated from the rest by a semi-colon.
(3) For the special conditions relating to 'specific processes' see Introductory Notes 7.1 and 7.3.

| (1) | (2) | (3) | or | (4) |
|---|---|---|---|---|
| 3404 | Artificial waxes and prepared waxes: | | | |
| | — With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product | | |
| | — Other | Manufacture from materials of any heading, except:<br>— hydrogenated oils having the character of waxes of heading No 1516;<br>— fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823;<br>— materials of heading No 3404<br>However, these materials 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 35 | Albuminoidal substances; modified starches; glues; enzymes; 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 |
| 3505 | Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches: | | | |
| | — Starch ethers and esters | Manufacture from materials of any heading, including other materials of heading No 3505 | | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| | — Other | Manufacture from materials of any heading, except those of heading No 1108 | | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3507 | Prepared enzymes not elsewhere specified or included | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | | |

| (1) | (2) | (3) | or | (4) |
|---|---|---|---|---|
| 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 | Photographic or cinematographic goods; 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 |
| 3701 | Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs: | | | |
| | — Instant print film for colour photography, in packs | Manufacture in which all the materials used are classified within a heading other than heading No 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 | | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| | — Other | Manufacture in which 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 | | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3702 | Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed | Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702 | | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3704 | Photographic plates, film paper, paperboard and textiles, exposed but not developed | Manufacture 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 |

| (1) | (2) | (3) | or | (4) |
|---|---|---|---|---|
| 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 | — Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | | |
| | — Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils | Manufacture in which the value of all the materials of heading No 3403 used does not exceed 20 % of the ex-works price of the product | | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 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 |
| 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 | | |

| (1) | (2) | (3) or (4) |
|---|---|---|
| 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 plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 3813 | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 3814 | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 3818 | Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 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 |

| (1) | (2) | (3) | or | (4) |
|---|---|---|---|---|
| 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 | | |
| 3824 | Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included: | | | |
| | — The following of this heading:<br>Prepared binders for foundry moulds or cores based on natural resinous products<br>Naphthenic acids, their water insoluble salts and their esters<br>Sorbitol other than that of heading No 2905<br>Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts<br>Ion exchangers<br>Getters for vacuum tubes<br>Alkaline iron oxide for the purification of gas<br>Ammoniacal gas liquors and spent oxide produced in coal gas purification<br>Sulphonaphthenic acids, their water insoluble salts and their esters<br>Fusel oil and Dippel's oil<br>Mixtures of salts having different anions<br>Copying pastes with a basis of gelatin, whether or not on a paper or textile backing | 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) | (2) | (3) | or | (4) |
|---|---|---|---|---|
| 3824 *(cont'd)* | — Other | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | | |
| 3901 to 3915 | Plastics in primary forms, waste, parings and scrap, of plastic; except for heading Nos ex 3907 and 3912 for which the rules are set out below: | | | |
| | — Addition homopolymerization products in which a single monomer contributes more than 99 % by weight to the total polymer content | Manufacture in which:<br>— the value of all the materials used does not exceed 50 % of the ex-works price of the product;<br>— the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (1) | | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| | — Other | Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (1) | | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| ex 3907 | — Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS) | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product (1) | | |
| | — Polyester | 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) | | |
| 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 | | |
| 3916 to 3921 | Semi-manufactures and articles of plastics; except for heading Nos ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below: | | | |
| | — Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked | Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product | | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |

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

| (1) | (2) | (3) or (4) | |
|---|---|---|---|
| 3916 to 3921 *(cont'd)* | — Other: | | |
| | — — Addition homopolymerization products in which a single monomer contributes more than 99 % by weight to the total polymer content | Manufacture in which:<br>— the value of all the materials used does not exceed 50 % of the ex-works price of the product;<br>— the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (1) | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| | — — Other | Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (1) | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| ex 3916 and ex 3917 | Profile shapes and tubes | Manufacture in which:<br>— the value of all the materials used does not exceed 50 % of the ex-works price of the product;<br>— 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 | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| ex 3920 | — Ionomer sheet or film | Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| | — Sheets of regenerated cellulose, polyamides or polyethylene | Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product | |
| ex 3921 | Foils of plastic, metallized | Manufacture from highly transparent polyester foils with a thickness of less than 23 micron (2) | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 3922 to 3926 | Articles of plastic | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |

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

(2) 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 %.

| (1) | (2) | (3) | or | (4) |
|---|---|---|---|---|
| ex Chapter 40 | Rubber and articles thereof; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | | |
| ex 4001 | Laminated slabs of crepe rubber for shoes | Lamination of sheets of natural rubber | | |
| 4005 | Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip | Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product | | |
| 4012 | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber: | | | |
| | — Retreaded pneumatic, solid or cushion tyres, of rubber | Retreading of used tyres | | |
| | — Other | Manufacture from materials of any heading, except those of heading No 4011 or 4012 | | |
| ex 4017 | Articles of hard rubber | Manufacture from hard rubber | | |
| ex Chapter 41 | Raw hides and skins (other than furskins) and leather; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | | |
| ex 4102 | Raw skins of sheep or lambs, without wool on | Removal of wool from sheep or lamb skins, with wool on | | |
| 4104 to 4107 | Leather, without hair or wool, other than leather of heading No 4108 or 4109 | Retanning of pre-tanned leather | or | Manufacture in which all the materials used are classified within a heading other than that of the product |
| 4109 | Patent leather and patent laminated leather; metallized leather | Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50 % of the ex-works price of the product | | |
| 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 | | |

| (1) | (2) | (3) | or | (4) |
|---|---|---|---|---|
| ex Chapter 43 | Furskins and artificial fur; manufactures thereof; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | | |
| ex 4302 | Tanned or dressed furskins, assembled: | | | |
| | — Plates, crosses and similar forms | Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins | | |
| | — Other | Manufacture from non-assembled, tanned or dressed furskins | | |
| 4303 | Articles of apparel, clothing accessories and other articles of furskin | Manufacture from non-assembled tanned or dressed furskins of heading No 4302 | | |
| ex Chapter 44 | Wood and articles of wood; wood charcoal; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | | |
| ex 4403 | Wood roughly squared | Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down | | |
| ex 4407 | Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed | Planing, sanding or finger-jointing | | |
| ex 4408 | Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed | Splicing, planing, sanding or finger-jointing | | |
| ex 4409 | Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed: | | | |
| | — Sanded or finger-jointed | Sanded or finger-jointed | | |
| | — Beadings and mouldings | Beading or moulding | | |
| ex 4410 to ex 4413 | Beadings and mouldings, including moulded skirting and other moulded boards | Beading or moulding | | |
| ex 4415 | Packing cases, boxes, crates, drums and similar packings, of wood | Manufacture from boards not cut to size | | |
| ex 4416 | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood | Manufacture from riven staves, not further worked than sawn on the two principal surfaces | | |

| (1) | (2) | (3) | or | (4) |
|---|---|---|---|---|
| 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 | | |
| | — 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:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 50 % of the ex-works price of the product | | |

| (1) | (2) | (3) | or | (4) |
|---|---|---|---|---|
| ex 4818 | Toilet paper | Manufacture from papermaking 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:<br>— all the materials used are classified within a heading other than that of the product;<br>— 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 papermaking 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 No 4909 or 4911 | | |
| 4910 | Calendars of any kind, printed, including calendar blocks: | | | |
| | — Calendars of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paperboard | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 50 % of the ex-works price of the product | | |
| | — Other | Manufacture from materials not classified in heading No 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 | | |

| (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):<br>— raw silk or silk waste carded or combed or otherwise prepared for spinning,<br>— other natural fibres not carded or combed or otherwise prepared for spinning,<br>— chemical materials or textile pulp, or<br>— paper-making materials |
| 5007 | Woven fabrics of silk or of silk waste: | |
| | — Incorporating rubber thread | Manufacture from single yarn (1) |
| | — Other | Manufacture from (1):<br>— coir yarn,<br>— natural fibres,<br>— man-made staple fibres not carded or combed or otherwise prepared for spinning,<br>— chemical materials or textile pulp, or<br>— paper<br>or<br>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |
| ex Chapter 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 |
| 5106 to 5110 | Yarn of wool, of fine or coarse animal hair or of horsehair | Manufacture from (1):<br>— raw silk or silk waste carded or combed or otherwise prepared for spinning, |

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

| (1) | (2) | (3) | or | (4) |
|---|---|---|---|---|
| 5106 to 5110 *(cont'd)* | | — natural fibres not carded or combed or otherwise prepared for spinning,<br>— chemical materials or textile pulp, or<br>— paper-making materials | | |
| 5111 to 5113 | Woven fabrics of wool, of fine or coarse animal hair or of horsehair: | | | |
| | — Incorporating rubber thread | Manufacture from single yarn (1) | | |
| | — Other | Manufacture from (1):<br>— coir yarn,<br>— natural fibres,<br>— man-made staple fibres not carded or combed or otherwise prepared for spinning,<br>— chemical materials or textile pulp, or<br>— paper<br>or<br>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product | | |
| ex Chapter 52 | Cotton; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | | |
| 5204 to 5207 | Yarn and thread of cotton | Manufacture from (1):<br>— raw silk or silk waste carded or combed or otherwise prepared for spinning,<br>— natural fibres not carded or combed or otherwise prepared for spinning,<br>— chemical materials or textile pulp, or<br>— paper-making materials | | |

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

| (1) | (2) | (3) or (4) |
|---|---|---|
| 5208 to 5212 | Woven fabrics of cotton: | |
| | — Incorporating rubber thread | Manufacture from single yarn (1) |
| | — Other | Manufacture from (1):<br>— coir yarn,<br>— natural fibres,<br>— man-made staple fibres not carded or combed or otherwise prepared for spinning,<br>— chemical materials or textile pulp, or<br>— paper<br>or<br>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |
| ex Chapter 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 |
| 5306 to 5308 | Yarn of other vegetable textile fibres; paper yarn | Manufacture from (1):<br>— raw silk or silk waste carded or combed or otherwise prepared for spinning,<br>— natural fibres not carded or combed or otherwise prepared for spinning,<br>— chemical materials or textile pulp, or<br>— paper-making materials |
| 5309 to 5311 | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: | |
| | — Incorporating rubber thread | Manufacture from single yarn (1) |

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

| (1) | (2) | (3) | or | (4) |
|---|---|---|---|---|
| 5309 to 5311 *(cont'd)* | — Other | Manufacture from (1):<br>— coir yarn,<br>— natural fibres,<br>— man-made staple fibres not carded or combed or otherwise prepared for spinning,<br>— chemical materials or textile pulp, or<br>— paper<br>or<br>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product | | |
| 5401 to 5406 | Yarn, monofilament and thread of man-made filaments | Manufacture from (1):<br>— raw silk or silk waste carded or combed or otherwise prepared for spinning,<br>— natural fibres not carded or combed or otherwise prepared for spinning,<br>— chemical materials or textile pulp, or<br>— paper-making materials | | |
| 5407 and 5408 | Woven fabrics of man-made filament yarn: | | | |
| | — Incorporating rubber thread | Manufacture from single yarn (1) | | |
| | — Other | Manufacture from (1):<br>— coir yarn,<br>— natural fibres,<br>— man-made staple fibres not carded or combed or otherwise prepared for spinning,<br>— chemical materials or textile pulp, or<br>— paper | | |

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

| (1) | (2) | (3) or (4) | |
|---|---|---|---|
| 5407 and 5408 *(cont'd)* | | or<br>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product | |
| 5501 to 5507 | Man-made staple fibres | Manufacture from chemical materials or textile pulp | |
| 5508 to 5511 | Yarn and sewing thread of man-made staple fibres | Manufacture from (1):<br>— raw silk or silk waste carded or combed or otherwise prepared for spinning,<br>— natural fibres not carded or combed or otherwise prepared for spinning,<br>— chemical materials or textile pulp, or<br>— paper-making materials | |
| 5512 to 5516 | Woven fabrics of man-made staple fibres:<br>— Incorporating rubber thread<br>— Other | Manufacture from single yarn (1)<br>Manufacture from (1):<br>— coir yarn,<br>— natural fibres,<br>— man-made staple fibres not carded or combed or otherwise prepared for spinning,<br>— chemical materials or textile pulp, or<br>— paper<br>or<br>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 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.

| (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):<br>— coir yarn,<br>— natural fibres,<br>— chemical materials or textile pulp, or<br>— paper making materials |
| 5602 | Felt, whether or not impregnated, coated, covered or laminated: | |
| | — Needleloom felt | Manufacture from (1):<br>— natural fibres,<br>— chemical materials or textile pulp<br>However:<br>— polypropylene filament of heading No 5402,<br>— polypropylene fibres of heading No 5503 or 5506, or<br>— 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 |
| | — Other | Manufacture from (1):<br>— natural fibres,<br>— man-made staple fibres made from casein, or<br>— chemical materials or textile pulp |
| 5604 | Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: | |
| | — Rubber thread and cord, textile covered | Manufacture from rubber thread or cord, not textile covered |
| | — Other | Manufacture from (1):<br>— natural fibres not carded or combed or otherwise processed for spinning,<br>— chemical materials or textile pulp, or<br>— paper-making materials |

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

| (1) | (2) | (3) | or | (4) |
|---|---|---|---|---|
| 5605 | Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal | Manufacture from (1):<br>— natural fibres,<br>— man-made staple fibres not carded or combed or otherwise processed for spinning,<br>— chemical materials or textile pulp, or<br>— paper-making materials | | |
| 5606 | Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn; loop wale-yarn | Manufacture from (1):<br>— natural fibres,<br>— man-made staple fibres not carded or combed or otherwise processed for spinning,<br>— chemical materials or textile pulp, or<br>— paper-making materials | | |
| Chapter 57 | Carpets and other textile floor coverings: | | | |
| | — Of needleloom felt | Manufacture from (1):<br>— natural fibres, or<br>— chemical materials or textile pulp<br>However:<br>— polypropylene filament of heading No 5402,<br>— polypropylene fibres of heading No 5503 or 5506, or<br>— 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 | | |
| | — Of other felt | Manufacture from (1):<br>— natural fibres not carded or combed or otherwise processed for spinning, or<br>— chemical materials or textile pulp | | |

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

| (1) | (2) | (3) or (4) |
|---|---|---|
| Chapter 57 *(cont'd)* | — Other | Manufacture from (1):<br>— coir yarn,<br>— synthetic or artificial filament yarn,<br>— natural fibres, or<br>— man-made staple fibres not carded or combed or otherwise processed for spinning |
| ex Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for: | |
| | — Combined with rubber thread | Manufacture from single yarn (1) |
| | — Other | Manufacture from (1):<br>— natural fibres,<br>— man-made staple fibres not carded or combed or otherwise processed for spinning, or<br>— chemical materials or textile pulp,<br>or<br>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |
| 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 | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 50 % 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.

| (1) | (2) | (3) or (4) |
|---|---|---|
| 5901 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations | Manufacture from yarn |
| 5902 | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: | |
| | — Containing not more than 90 % by weight of textile materials | Manufacture from yarn |
| | — Other | Manufacture from chemical materials or textile pulp |
| 5903 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902 | Manufacture from yarn<br>or<br>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 |
| 5904 | Linoleum, whether or note cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape | Manufacture from yarn (1) |
| 5905 | Textile wall coverings: | |
| | — Impregnated, coated, covered or laminated with rubber, plastics or other materials | Manufacture from yarn |
| | — Other | Manufacture from (1):<br>— coir yarn,<br>— natural fibres,<br>— man-made staple fibres not carded or combed or otherwise processed for spinning, or<br>— chemical materials or textile pulp, |

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

| (1) | (2) | (3) | or | (4) |
|---|---|---|---|---|
| 5905 *(cont'd)* | | or<br>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product | | |
| 5906 | Rubberized textile fabrics, other than those of heading No 5902: | | | |
| | — Knitted or crocheted fabrics | Manufacture from (1):<br>— natural fibres,<br>— man-made staple fibres not carded or combed or otherwise processed for spinning, or<br>— chemical materials or textile pulp | | |
| | — Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials | Manufacture from chemical materials | | |
| | — Other | Manufacture from yarn | | |
| 5907 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back cloths or the like | Manufacture from yarn<br>or<br>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 | Manufacture from tubular knitted gas mantle fabric | | |
| | — Other | 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.

| (1) | (2) | (3) | or | (4) |
|---|---|---|---|---|
| 5909 to 5911 | Textile articles of a kind suitable for industrial use: | | | |
| | — Polishing discs or rings other than of felt of heading No 5911 | Manufacture from yarn or waste fabrics or rags of heading No 6310 | | |
| | — 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 | Manufacture from (1):<br>— coir yarn,<br>— the following materials:<br>— — yarn of polytetrafluoroethylene (2),<br>— — yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin,<br>— — yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid,<br>— — monofil of polytetrafluoroethylene (2),<br>— — yarn of synthetic textile fibres of poly-p-phenylene terephthalamide,<br>— — glass fibre yarn, coated with phenol resin and gimped with acrylic yarn (2),<br>— — copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid,<br>— — natural fibres,<br>— man-made staple fibres not carded or combed or otherwise processed for spinning, or<br>— chemical materials or textile pulp | | |
| | — Other | Manufacture from (1):<br>— coir yarn,<br>— natural fibres,<br>— man-made staple fibres not carded or combed or otherwise processed for spinning, or<br>— 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 papermaking machinery.

| (1) | (2) | (3) or (4) |
|---|---|---|
| Chapter 60 | Knitted or crocheted fabrics | Manufacture from [1]:<br>— natural fibres,<br>— man-made staple fibres not carded or combed or otherwise processed for spinning, or<br>— chemical materials or textile pulp |
| Chapter 61 | Articles of apparel and clothing accessories, knitted or crocheted: | |
| | — Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form | Manufacture from yarn [1] [2] |
| | — Other | Manufacture from [1]:<br>— natural fibres,<br>— man-made staple fibres not carded or combed or otherwise processed for spinning, or<br>— chemical materials or textile pulp |
| ex Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted; except for: | Manufacture from yarn [1] [2] |
| ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211 | Women's, girls' and babies' clothing and clothing accessories for babies, embroidered | Manufacture from yarn [2]<br>or<br>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product [2] |
| ex 6210 and ex 6216 | Fire-resistant equipment of fabric covered with foil of aluminized polyester | Manufacture from yarn [2]<br>or<br>Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product [2] |

[1] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[2] See Introductory Note 6.

| (1) | (2) | (3) | or | (4) |
|---|---|---|---|---|
| 6213 and 6214 | Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: | | | |
| | — Embroidered | Manufacture from unbleached single yarn (1) (2)<br>or<br>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (2) | | |
| | — Other | Manufacture from unbleached single yarn (1) (2)<br>or<br>Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted goods of heading Nos 6213 and 6214 used does not exceed 47,5 % of the ex-works price of the product | | |
| 6217 | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212: | | | |
| | — Embroidered | Manufacture from yarn (2)<br>or<br>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (2) | | |
| | — Fire-resistant equipment of fabric covered with foil of aluminized polyester | Manufacture from yarn (2)<br>or<br>Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product (2) | | |
| | — Interlinings for collars and cuffs, cut out | Manufacture in which:<br>— 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.
(2) See Introductory Note 6.

| (1) | (2) | (3) | or | (4) |
|---|---|---|---|---|
| 6217 *(cont'd)* | | — the value of all the materials used does not exceed 40 % of the ex-works price of the product | | |
| | — Other | Manufacture from yarn (2) | | |
| ex Chapter 63 | Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | | |
| 6301 to 6304 | Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: | | | |
| | — Of felt, of nonwovens | Manufacture from (1): | | |
| | | — natural fibres, or | | |
| | | — chemical materials or textile pulp | | |
| | — Other: | | | |
| | — — Embroidered | Manufacture from unbleached single yarn (2) (3) | | |
| | | or | | |
| | | Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product | | |
| | — — Other | Manufacture from unbleached single yarn (2) (3) | | |
| 6305 | Sacks and bags, of a kind used for the packing of goods | Manufacture from (1): | | |
| | | — natural fibres, | | |
| | | — man-made staple fibres not carded or combed or otherwise processed for spinning, or | | |
| | | — chemical materials or textile pulp | | |
| 6306 | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: | | | |
| | — Of nonwovens | Manufacture from (1) (2): | | |
| | | — natural fibres, or | | |
| | | — chemical materials or textile pulp | | |
| | — Other | Manufacture from unbleached single yarn (1) (2) | | |

(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 rubberized, obtained by sewing or assembly pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

| (1) | (2) | (3) or (4) | |
|---|---|---|---|
| 6307 | Other made-up articles, including dress patterns | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 6308 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15 % of the ex-works price of the set | |
| 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 in-soles, 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 (1) | |
| 6505 | Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed | Manufacture from yarn or textile fibres (1) | |
| ex Chapter 66 | Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 6601 | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas) | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |

(1) See Introductory Note 6.

| (1) | (2) | (3) or (4) | |
|---|---|---|---|
| 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 | Articles of stone, plaster, cement, asbestos, mica or similar materials; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex 6803 | Articles of slate or of agglomerated slate | Manufacture from worked slate | |
| ex 6812 | Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate | Manufacture from materials of any heading | |
| ex 6814 | Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials | Manufacture from worked mica (including agglomerated or reconstituted mica) | |
| Chapter 69 | Ceramic products | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex Chapter 70 | Glass and glassware; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex 7003<br>ex 7004<br>and<br>ex 7005 | Glass with a non-reflecting layer | Manufacture from materials of heading No 7001 | |
| 7006 | Glass of heading Nos 7003, 7004 or 7005, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials | Manufacture from materials of heading No 7001 | |
| 7007 | Safety glass, consisting of toughened (tempered) or laminated glass | Manufacture from materials of heading No 7001 | |
| 7008 | Multiple-walled insulating units of glass | Manufacture from materials of heading No 7001 | |
| 7009 | Glass mirrors, whether or not framed, including rear-view mirrors | Manufacture from materials of heading No 7001 | |

| (1) | (2) | (3) | or | (4) |
|---|---|---|---|---|
| 7010 | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass | Manufacture in which all the materials used are classified within a heading other than that of the product<br>or<br>Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product | | |
| 7013 | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018) | Manufacture in which all the materials used are classified within a heading other than that of the product<br>or<br>Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product<br>or<br>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 | | |
| ex 7019 | Articles (other than yarn) of glass fibres | Manufacture from:<br>— uncoloured slivers, rovings, yarn or chopped strands, or<br>— 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 | | |
| 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:<br>— Unwrought | Manufacture from materials not classified within heading Nos 7106, 7108 or 7110<br>or<br>Electrolytic, thermal or chemical separation of precious metals of heading Nos 7106, 7108 or 7110 | | |

| (1) | (2) | (3) | or | (4) |
|---|---|---|---|---|
| 7106, 7108 and 7110 *(cont'd)* | | or<br>Alloying of precious metals of heading Nos 7106, 7108 or 7110 with each other or with base metals | | |
| | — Semi-manufactured or in powder form | Manufacture from unwrought precious metals | | |
| ex 7107, ex 7109 and ex 7111 | Metals clad with precious metals, semi-manufactured | Manufacture from metals clad with precious metals, unwrought | | |
| 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<br>or<br>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 Nos 7201, 7202, 7203, 7204 or 7205 | | |
| 7208 to 7216 | Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel | Manufacture from ingots or other primary forms of heading No 7206 | | |
| 7217 | Wire of iron or non-alloy steel | Manufacture from semi-finished materials of heading No 7207 | | |
| ex 7218, 7219 to 7222 | Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel | Manufacture from ingots or other primary forms of heading No 7218 | | |
| 7223 | Wire of stainless steel | Manufacture from semi-finished materials of heading No 7218 | | |
| ex 7224, 7225 to 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 Nos 7206, 7218 or 7224 | | |

| (1) | (2) | (3) | or | (4) |
|---|---|---|---|---|
| 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: 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 specialized for jointing or fixing rails | Manufacture from materials of heading No 7206 | | |
| 7304, 7305 and 7306 | Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel | Manufacture from materials of heading Nos 7206, 7207, 7218 or 7224 | | |
| 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 frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel | Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used | | |
| ex 7315 | Skid 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:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 50 % of the ex-works price of the product | | |

| (1) | (2) | (3) or (4) |
|---|---|---|
| 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: | |
| | — 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:<br>— all the materials used are classified within a heading other than that of the product;<br>— 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 |
| ex Chapter 76 | Aluminium and articles thereof; except for: | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— 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 |

| (1) | (2) | (3) | or | (4) |
|---|---|---|---|---|
| 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 | Manufacture in which:<br>— 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;<br>— 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: | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 50 % of the ex-works price of the product | | |
| 7801 | Unwrought lead: | | | |
| | — Refined lead | Manufacture from 'bullion' or 'work' lead | | |
| | — Other | Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used | | |
| 7802 | Lead waste and scrap | Manufacture in which all the materials used are classified within a heading other than that of the product | | |
| ex Chapter 79 | Zinc and articles thereof; except for: | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 50 % of the ex-works price of the product | | |

| (1) | (2) | (3) or (4) | |
|---|---|---|---|
| 7901 | Unwrought zinc | Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used | |
| 7902 | Zinc waste and scrap | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex Chapter 80 | Tin and articles thereof; except for: | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 8001 | Unwrought tin | Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used | |
| 8002 and 8007 | Tin waste and scrap; other articles of tin | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| Chapter 81 | Other base metals; cermets; articles thereof: | | |
| | — Other base metals, wrought; articles thereof | Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50 % of the ex-works price of the product | |
| | — Other | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| ex Chapter 82 | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | |
| 8206 | Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale | Manufacture in which all the materials used are classified within a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15 % of the ex-works price of the set | |

| (1) | (2) | (3) or (4) |
|---|---|---|
| 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:<br>— all the materials used are classified within a heading other than that of the product;<br>— 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:<br>— all the materials used are classified within a heading other than that of the product;<br>— 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 |

| (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:<br>— all the materials used are classified within a heading other than that of the product;<br>— 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 8401 | Nuclear fuel elements | Manufacture in which all the materials used are classified within a heading other than that of the product (1) | | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8402 | Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product | | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8403 and 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 | | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8406 | Steam turbines and other vapour turbines | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | | |
| 8407 | Spark-ignition reciprocating or rotary internal combustion piston engines | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | | |
| 8408 | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | | |
| 8409 | Parts suitable for use solely or principally with the engines of heading 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 | | |

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

| (1) | (2) | (3) | or | (4) |
|---|---|---|---|---|
| 8411 | Turbo-jets, turbo propellers and other gas turbines | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— 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:<br>— all the materials used are classified within a heading other than that of the product;<br>— 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:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product | | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8415 | Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | | |
| 8418 | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415 | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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 |

| (1) | (2) | (3) | or | (4) |
|---|---|---|---|---|
| ex 8419 | Machines for wood, paper pulp and paperboard industries | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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:<br>— all the materials used are classified within a heading other than that of the product;<br>— 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:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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 |
| 8429 | Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: | | | |
| | — Road rollers | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | | |

| (1) | (2) | (3) | or | (4) |
|---|---|---|---|---|
| 8429 *(cont'd)* | — Other | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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 |

| (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 | Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles: | | | |
| | — Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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;<br>— the thread tension, crochet and zigzag mechanisms used are already originating | | |
| | • | | | |
| | — Other | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | | |
| 8456 to 8466 | Machine-tools and machines and their parts and accessories of heading 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 | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— 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 |

| (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<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product | | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8501 | Electric motors and generators (excluding generating sets) | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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 | | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8502 | Electric generating sets and rotary converters | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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 | | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex 8504 | Power supply units for automatic data-processing machines | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | | |

| (1) | (2) | (3) | 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:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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 | | |

| (1) | (2) | (3) | or | (4) |
|---|---|---|---|---|
| 8524 | Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37: | | | |
| | — Matrices and masters for the production of records | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | | |
| | — Other | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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 | | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8525 | Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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 |
| 8526 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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 |
| 8527 | Reception apparatus for radio-telephony, radio-telegraphy or radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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 |

| (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:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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 |
| 8529 | Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528: | | | |
| | — Suitable for use solely or principally with video recording or reproducing apparatus | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | | |
| | — Other | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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 |
| 8535 and 8536 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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 | | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8537 | Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517 | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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 | | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| (1) | (2) | (3) | or | (4) |
|---|---|---|---|---|
| ex 8541 | Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— 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:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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 anodized) 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 | | |

| (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:<br>— all the materials used are classified within a heading other than that of the product;<br>— 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:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product | | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8710 | Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— 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:<br>— With reciprocating internal combustion piston engine of a cylinder capacity: | | | |
| | — — Not exceeding 50 cc | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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 |

| (1) | (2) | (3) | or | (4) |
|---|---|---|---|---|
| 8711 *(cont'd)* | — — Exceeding 50 cc | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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 |
| | — Other | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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 |
| 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 | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product | | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8716 | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product | | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex Chapter 88 | Aircraft, spacecraft, and parts thereof; except for: | Manufacture 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 |

| (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 |
| Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for: | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— 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 polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | | |
| 9002 | Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | | |
| 9004 | Spectacles, goggles and the like, corrective, protective or other | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | | |
| ex 9005 | Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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 |

| (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:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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 microprojection | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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 | | |

| (1) | (2) | (3) | or | (4) |
|---|---|---|---|---|
| 9016 | Balances of a sensitivity of 5 cg or better, with or without weights | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | | |
| 9017 | Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | | |
| 9018 | Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments: | | | |
| | — Dentists' chairs incorporating dental appliances or dentists' spittoons | Manufacture from materials of any heading, including other materials of heading No 9018 | | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| | — Other | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— 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:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product | | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 9020 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— 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 |
| 9024 | Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics) | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | | |

| (1) | (2) | (3) | or | (4) |
|---|---|---|---|---|
| 9025 | Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | | |
| 9026 | Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading Nos 9014, 9015, 9028 or 9032 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | | |
| 9027 | Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | | |
| 9028 | Gas, liquid or electricity supply or production meters, including calibrating meters therefor: | | | |
| | — Parts and accessories | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | | |
| | — Other | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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 |
| 9029 | Revolution counters, production counters, taximeters, mileometers, 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 ionizing radiations | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | | |
| 9031 | Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | | |

| (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:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— 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:<br>— all the materials used are classified within a heading other than that of the product;<br>— 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 |

| (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:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product | | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9113 | Watch straps, watch bands and watch bracelets, and parts thereof: | | | |
| | — Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | | |
| | — Other | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | | |
| Chapter 92 | Musical instruments; parts and accessories of such articles | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | | |
| Chapter 93 | Arms and ammunition; parts and accessories thereof | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | | |
| ex Chapter 94 | Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for: | Manufacture 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 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<br>or<br>Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided:<br>— its value does not exceed 25 % of the ex-works price of the product;<br>— all the other materials used are already originating and are classified in a heading other than heading No 9401 or 9403 | | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; |

| (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:<br>— all the materials used are classified within a heading other than that of the product;<br>— 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 motorized, paint pads and rollers, squeegees and mops | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |

| (1) | (2) | (3) | or | (4) |
|---|---|---|---|---|
| 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 | | |
| 9606 | Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— 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:<br>— all the materials used are classified within a heading other than that of the product;<br>— 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 | | |

*ANNEX III*

## MOVEMENT CERTIFICATE EUR.1 AND APPLICATION FOR A MOVEMENT CERTIFICATE EUR.1

### Printing instructions

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

2. The competent authorities of the Member States of the Community and of Lithuania may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

# MOVEMENT CERTIFICATE

**1. Exporter** (name, full address, country)

**EUR. 1** No **A** 000.000

See notes overleaf before completing this form

**2. Certificate used in preferential trade between**

.....

**and**

.....

(insert appropriate countries, groups of countries or territories)

**3. Consignee** (name, full address, country) (Optional)

**4. Country, group of countries or territory in which the products are considered as originating**

**5. Country, group of countries or territory of destination**

**6. Transport details** (Optional)

**7. Remarks**

**8. Item number; Marks and numbers; Number and kind of package**(1); **Description of goods**

**9. Gross weight (kg) or other measure (litres, m³, etc.)**

**10. Invoices** (Optional)

**11. CUSTOMS ENDORSEMENT**

Declaration certified

Export document (2)

Form ..... No .....

Customs office .....

Issuing country or territory

.....

Date.....

.....

(Signature)

Stamp

**12. DECLARATION BY THE EXPORTER**

I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.

Place and date .....

.....

(Signature)

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

(2) Complete only when the regulations of the exporting country or territory require.

| 13. REQUEST FOR VERIFICATION, to: | 14. RESULT OF VERIFICATION |
|---|---|
| | Verification carried out shows that this certificate (1)<br><br>☐ was issued by the customs office indicated and that the information contained therein is accurate.<br><br>☐ does not meet the requirements as to authenticity and accuracy (see remarks appended). |
| Verification of the authenticity and accurancy of this certificate is requested<br><br>.....<br>(Place and date)<br><br>Stamp<br><br>.....<br>(Signature) | .....<br>(Place and date)<br><br>Stamp<br><br>.....<br>(Signature)<br><br>(1) Insert X in the appropriate box. |

**NOTES**

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

# APPLICATION FOR A MOVEMENT CERTIFICATE

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

**1. Exporter** (name, full address, country)

**EUR. 1** **No A** **000.000**

See notes overleaf before completing this form

**2. Application for a certificate to be used in preferential trade between**

.....

**and**

.....

(insert appropriate countries, groups of countries or territories)

**3. Consignee** (name, full address, country) (Optional)

**4. Country, group of countries or territory in which the products are considered as originating**

**5. Country, group of countries or territory of destination**

**6. Transport details** (Optional)

**7. Remarks**

| **8. Item number; Marks and numbers; Number and kind of packages** (1); **Description of goods** | **9. Gross weight (kg) or other measure (litres, $m^3$, etc.)** | **10. Invoices** (Optional) |
|---|---|---|
| | | |

## DECLARATION BY THE EXPORTER

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

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

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

.....

.....

.....

.....

SUBMIT the following supporting documents ([1]):

.....

.....

.....

.....

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

REQUEST the issue of the attached certificate for these goods.

.....
(Place and date)

.....
(Signature)

---

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

*ANNEX IV*

## INVOICE DECLARATION

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

### English version

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

### Spanish version

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

### Danish version

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

### German version

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

### Greek version

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

### French version

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

### Italian version

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

### Dutch version

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

### Portuguese version

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

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(1) When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of the Protocol, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

(2) Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 37 of the Protocol, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.

**Finnish version**

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

**Swedish version**

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

**Lithuanian version**

Šiame dokumente išvardintų prekių eksportuotojas (muitinės liudijimo Nr . . .(1)) deklaruija, kad, jeigu kitaip nenurodyta, tai yra . . .(2) preferencinės kilmės prekės.

..... (3)
(Place and date)

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

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(1) When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of the Protocol, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

(2) Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 37 of the Protocol, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.

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

(4) See Article 21 (5) of the Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

## JOINT DECLARATION

**on the transitional period concerning the issuing or making out of documents relating to the proof of origin**

1. Until 31 December 1997, the competent customs authorities of the Community and of Lithuania shall accept as valid proof of origin within the meaning of Protocol 3:

   (i) long-term movement certificates EUR.1, issued within the context of this Agreement, endorsed with the stamp of the competent customs office of the exporting State;

   (ii) movement certificates EUR.1, endorsed beforehand with the stamp of the competent customs office of the exporting State;

   (iii) movement certificates EUR.1, issued within the context of this Agreement, endorsed by an approved exporter with a special stamp which has been approved by the customs authorities of the exporting State;

   (iv) EUR.2 forms, issued within the context of this Agreement.

2. Requests for subsequent verification of documents referred to above shall be accepted by the competent customs authorities of the Community and of Lithuania for a period of two years after the issuing and making out of the proof of origin concerned. These verifications shall be carried out in accordance with Title VI of Protocol 3 to this Agreement.

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## JOINT DECLARATION

**concerning the Principality of Andorra**

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonized System shall be accepted by Lithuania as originating in the Community within the meaning of this Agreement.

2. Protocol 3 shall apply *mutatis mutandis* for the purpose of defining the originating status of the abovementioned products.

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## JOINT DECLARATION

**concerning the Republic of San Marino**

1. Products originating in the Republic of San Marino shall be accepted by Lithuania as originating in the Community within the meaning of this Agreement.

2. Protocol 3 shall apply *mutatis mutandis* for the purpose of defining the originating status of the abovementioned products.

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