

## SCHEDULE 1

## CUSTOMS, EXCISE AND SALES DUTIES AND SURCHARGE

## GENERAL NOTES

## A. GENERAL RULES FOR THE INTERPRETATION OF THIS SCHEDULE

Classification of goods in this Schedule shall be governed by the following principles:

1. The titles of Section, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
2.
  - (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), unassembled or disassembled.
  - (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of Rule 2(b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:
  - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
  - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
  - (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
  - (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
  - (b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related subheading Notes and, mutatis mutandis, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

## B. DUTY ASSESSMENT

1. The expression "free" when used in the Rate of Duty column in Part 1 shall be regarded as a rate duty.
2. Any amount of duty payable shall be calculated to the nearest cent. For the purposes of this paragraph one half cent shall be regarded as a whole cent.
3. When a rate of duty in respect of any goods consists of two or more parts separated by the word "or", each such part shall be deemed to be a separate and complete rate of duty and such rate of duty yielding the higher or highest amount of duty shall be applicable in respect of such goods.
4. A rate of duty applicable under any heading or tariff item to any unit of mass, measure, quantity or any other characteristic shall, unless otherwise provided for in such heading or tariff item, apply proportionately to any part of such unit except in the case of a unit of quantity described in the statistical column in Part 1 of Schedule No. 1 as "u" (number of units).
5. Any duties on imported goods specified in Part 2, 3 and 5 of this Schedule are additional to any duties specified in Part 1 of the said Schedule in respect of such goods.

## C. VALUE FOR DUTY PURPOSES

The expression "value for duty purposes" has the meaning assigned thereto in section 65.

## D. MASS FOR DUTY PURPOSES

1. When goods are dutiable by mass units, assessment shall be based on their legal mass unless otherwise provided.
2.
  - (a) The legal mass of any goods in blocks, lumps, powders, granules, flakes, liquid and similar bulk forms packed in bags, drums or similar containers, with a net mass per container exceeding 5 kg, but excluding goods provided for otherwise in any tariff heading in Part 1 of Schedule No. 1, shall be deemed not to include the mass of such bags, drums or similar containers.
  - (b) The legal mass of any goods in blocks, lumps, powders, granules, flakes, liquids and similar bulk forms packed in bags, drums or similar containers, with a net mass per container not exceeding 5 kg and any other goods shall be deemed to include the mass of the immediate containers or other wrapping used for packing goods in sets or units or in other marketable quantities but not the mass of cartons or cases or other outer packing in which such sets or units or other marketable quantities are packed for ease of transport or consolidation purposes.
3. The net mass of any goods shall be the actual mass thereof excluding packing material.
4. The gross mass of any goods shall be deemed to include the legal mass and the mass of any outer packing material.
5. The legal mass or the net mass of any goods shall be determined by actual mass measurement or by deducting, in the discretion of the importer, from the gross mass or the legal mass, as the case may be, either the actual deductible tare ascertained by mass measurement or an average deductible tare determined by the Commissioner in respect of such goods.

## E. SEA PRODUCE TAKEN BY A SHIP RECOGNIZED AS A SHIP OF SOUTH AFRICAN NATIONALITY

Fish, crustaceans, molluscs, birds and any other marine or other animals of any nature and parts of and products derived or manufactured from such fish, crustaceans, molluscs, birds or animals taken from the sea or taken from any island forming part of the Republic by any ship recognized as a ship of South African nationality in terms of the Ship Registration Act 58 of 1998, shall be exempt from duty and from such requirements of this Act as the Commissioner may decide in each case, when landed in the Republic direct from such ship or when landed from any other ship so recognized subject to the prior permission of the Commissioner for transshipment having been obtained and subject to such conditions as he may impose in each case.

## F. TIME OF IMPORTATION OF CERTAIN GOODS

For the purposes of this Act, any ship (excluding a flying boat) built outside the Republic and brought to any place in the Republic under its own power or in any manner except as cargo in any other ship or vehicle, shall be deemed to have been imported into the Republic at the time when such ship acquired recognition as a ship of South African nationality in terms of the Ship Registration Act 58 of 1998, or if it acquired such recognition before arrival at any place in the Republic, at the time when such ship first came within the control area of the port authority at the first port of call in the Republic: Provided that this note shall not be construed to apply to any ship so recognized as a ship of South African nationality on the ninth day of December, 1966, for as long as such recognition continues.

## G. ABBREVIATIONS AND SYMBOLS

1	A	means "ampere"
2	AC	means "alternating current"
3	ASTM	means "American Society for Testing Materials"
4	Bq	means "becquerel(s)"
5	c	means "cent"
6	°C	means "degree Celsius"
7	cN	means "centinewton"
8	cg	means "centigram"
9	cm	means "centimetre"
10	cm <sup>2</sup>	means "square centimetre"
11	cm <sup>3</sup>	means "cubic centimetre"
12	CO <sub>2</sub> e	means "carbon dioxide equivalent"

13	DC	means "direct current"
14	dtex	means "decitex"
15	g	means "gram"
16	GVM	means "gross vehicle mass"
17	GW.h	means "gigawatt hour"
18	Hz	means "hertz"
19	INN	means "International Nonproprietary Name"
20	int. unit	means "international unit"
21	ISO	means "International Organizational for Standardization"
22	kA	means "kilo-ampere"
23	kcal	means "kilocalorie(s)"
24	kg	means "kilogram"
25	kN	means "kilonewton"
26	kPa	means "kilopascal"
27	kV	means "kilovolt"
28	kVA	means "kilovolt ampere"
29	kVar	means "Kilovolt-ampere reactive"
30	kW	means "kilowatt"
31	li	means "litre"
32	m	means "metre"
33	m <sup>2</sup>	means "square metre"
34	μCi	means "microcurie"
35	m <sup>3</sup>	means "cubic metre"
36	mA	means "milliampere"
37	mg	means "milligram"
38	ml	means "millilitre"
39	mm	means "millimetre"
40	mm <sup>2</sup>	means "square millimetre"
41	N	means "newton(s)"
42	nM	means "millinewton(s)"
43	MPa	means "megapascal"
44	u	means "number of units"
45	pr.	means "pair"
46	R	means "rand"
47	t	means "ton/tonne"
48	UV	means "ultra-violet"

49	V	means "volt"
50	V.A.	means "volt ampere"
51	vol.	means "volume"
52	W	means "watt"
53	%	means "per cent AD VALOREM"
54	/	means "unless the context otherwise indicates, per."

## H. ADDITIONAL NOTE IN RESPECT OF PART 8

Notwithstanding anything to the contrary contained in this Act, any rate of duty or surcharge specified in Part 1, 2 or 4 shall not apply to any goods subject to the ordinary levy specified in Part 8. Any goods to which the levy specified in Part 8 is applicable shall be entered in terms thereof and in accordance with the purposes codes specified in the regulations.

## I.J. GOODS IMPORTED FROM THE EU

1.
  - (a) In this Note the expressions "Agreement", "EU" and "Protocol" relates the Economic Partnership Agreement between the European Union and its Member States, of the one part, and the SADC EPA on the other part and Protocol 1 thereof for which meanings are assigned in the definitions contained in the Notes to Part A of the Schedule to the General Notes to Schedule No. 1.
  - (b) Annex II means Annex II to the Agreement.
2.
  - (a) This Agreement provisionally enters into force on 10 October 2016.
  - (b) In terms of paragraph 11 of Section B of Part 1 of Annex II of the Agreement customs duties on goods entered in excess of the quantities listed in that Section B, although not designated as such in the SACU Schedule, shall be excluded from tariff reduction commitments as provided for in accordance with staging category "X" as described in paragraph 8 of Section A in Annex II of the Agreement and such goods shall then be liable to the rate of duty specified in the "General Rate" column.
  - (c) Any rate of duty is subject to the staging category as specified in Annex II to the Agreement.
3.
  - (a)
    - (i) Paragraph 13 of Section B of Part 1 of Annex II states the quantities, dates and other qualifying requirements in staging categories for the application of a TRQ to goods therein specified instead of the rate specified in the EU column of Part 1 of Schedule No. 1; and
    - (ii) Table 1 below states the tariff subheadings for the goods and the allocation for each SACU State.
  - (b) The TRQs are required to be managed as provided in paragraph 9 of Section B of Part 1 of Annex II.
  - (c) Any TRQ made available to South Africa in terms of paragraph 9(b)(ii) of Section B shall be administered as if it was part of the original allocation.

## 3.1 SACU TRQs Allocation:

Table 1 below states the quantities allocated for each SACU Member State as contemplated in paragraph 9(b)(i) of Section B for the year 2016. For year 2016 the quota allocation for goods listed in Table 1 will be on a pro-rata basis. The quota allocation for the subsequent years will depend on quota utilization for the previous year.

Table 1: SACU TRQ Allocation

HS Code	Description	Quota (ton)	Botswana TRQ Allocation in ton	Lesotho TRQ Allocation in ton	Namibia TRQ Allocation in ton	South Africa TRQ Allocation in ton	Eswatini TRQ Allocation in ton
02032200	Hams, shoulders	1 500	63.75	63.75	63.75	1 245	63.75

	and cuts thereof, with bone in						
02032990	Other						
02091000	Pig fat	200	3.7	3.7	3.7	59.2	3.7
04051010	Butter, in immediate packaging of a content of 20 kg or more	500	6.75	6.75	6.75	108	6.75
04059000	Other						
04061000	Fresh (unripened or uncured) cheese, including whey cheese, and curd	8 000	274.55	274.55	274.55	4 392.8	274.55
04062000	Grated or powdered cheese, of all kinds						
04063000	Processed cheese, not grated or powdered						
04064000	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium</i> <i>Roqueforti</i>						
04069012	Other						
04069022	Other						
04069099	Other						
10019	Other	300 000	1 164.63	1 164.63	1 164.63	22 744.49	1 164.63
100300	Barley	10 000	250>	250	250	9 000	250
16010020	Mortadella bologna	100	4.9	4.9	4.9	78.4	4.9
19019040	Other, in immediate packaging of a content of 5 kg or more	2 300	111.9	111.9	111.9	1 790.4	111.9
2105000	Ice Cream	150	4.4	4.4	4.4	70.4	4.4

3.2 For the purpose of Table 1, aggregate quantity of goods specified in the subparagraphs of paragraph 13 of Section B of Part 1 of Annex II, means in each case the total quantity in metric tons of the TRQ for those goods classified under the subheadings of the HS Code in the first column of Table 1.

3.3 In terms of paragraph 13 of Section B of Part 1 of Annex II:

- "13. The following staging categories shall apply to TRQs granted by SACU pursuant to Article 25(1)-
- (a) [*wheat and meslin*] the aggregate quantity of originating goods in staging category "D\*" that shall be permitted to enter each calendar year duty-free, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:
- Quantity
- 300 000 metric tons
- If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.
- Products under this TRQ may only be imported through the ports of Walvis Bay in Namibia, Durban and Richards Bay in South Africa.
- Products imported under this TRQ and destined for final consumption in South Africa shall only be allowed to enter from 1 February to 31 October.
- Products imported under this TRQ and destined for final consumption in Namibia shall only be allowed to enter from 1 March to 30 November.
- (b) [*barley*] the aggregate quantity of originating goods in staging category "E\*" that shall be permitted to enter each calendar year duty-free, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:
- Quantity
- 10 000 metric tons
- If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.
- (c) [*cheese*] the aggregate quantity of originating goods in staging category "F\*" that shall be permitted to enter each calendar year into South Africa duty-free, with effect from the date referred to in paragraph 1 of this ANNEX, is specified below:
- Year Quantity (metric tons)
- 2015 7 250
- 2016 7 400
- After 2016, the quantity shall increase by 150 metric tons per annum.
- By way of exception, with effect from the date referred to in paragraph 1 of this ANNEX until the date referred to in paragraph 2 of this ANNEX, goods subject to this TRQ classified under tariff lines 04061000, 04062000, 04064000 and 04069099 shall be permitted to enter into South Africa at an in-quota duty of 50 per cent of the MFN applied rate.
- With effect from the date referred to in paragraph 2 of this ANNEX, the aggregate quantity, as specified in this paragraph, of originating goods in this staging category, shall be permitted to enter each calendar year into SACU duty-free.
- (d) [*pig fat*] the aggregate quantity of originating goods in staging category "G\*" that shall be permitted to enter each calendar year duty-free, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:
- Quantity
- 200 metric tons
- If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.

applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.

- (e) [*cereal based food preparations*] the aggregate quantity of originating goods in staging category "H\*" that shall be permitted to enter each calendar year at a customs duty of 25 per cent of the MFN applied rate, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity

2 300 metric tons

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.

This TRQ is only applicable to products imported in packaging of 5 kg or more.

Originating goods in staging category "H\*" shall only be sold for use in a manufacturing process. The manufacturing enterprise shall be identified on the commercial documents by the consignee or the purchaser in SACU.

- (f) [*pork*] the aggregate quantity of originating goods in staging category "I\* " that shall be permitted to enter each calendar year, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity

1 500 metric tons

This aggregate quantity shall be permitted to enter each calendar year at a customs duty set in accordance with the following provisions:

- (i) on the date referred to in paragraph 2 of this ANNEX, each customs duty shall be reduced to 87.5 per cent of the MFN applied rate;
- (ii) on 1 January following the date referred to in paragraph 2 of this ANNEX, each customs duty shall be further reduced to 75 per cent of the MFN applied rate;
- (iii) one year after 1 January following the date referred to in paragraph 2 of this ANNEX, each customs duty shall be further reduced to 62.5 per cent of the MFN applied rate;
- (iv) two (2) years after 1 January following the date referred to in paragraph 2 of this ANNEX, each customs duty shall be further reduced to 50 per cent of the MFN applied rate;
- (v) three (3) years after 1 January following the date referred to in paragraph 2 of this ANNEX, each customs duty shall be further reduced to 37.5 per cent of the MFN applied rate; and
- (vi) four (4) years after 1 January following the date referred to in paragraph 2 of this ANNEX, each customs duty shall be further reduced to 25 per cent of the MFN applied rate.

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.

- (g) [*butter and other dairy fats*] the aggregate quantity of originating goods in staging category " J\*" that shall be permitted to enter each calendar year, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity

500 metric tons

This aggregate quantity shall be permitted to enter each calendar year at a customs duty set in accordance with the following provisions:

- (i) on the date referred to in paragraph 2 of this ANNEX, each customs duty shall be reduced to 87.5 per cent of the MFN applied rate;
- (ii) on 1 January following the date referred to in paragraph 2 of this ANNEX, each customs duty shall be further reduced to 75 per cent of the MFN applied rate;
- (iii) one year after 1 January following the date referred to in paragraph 2 of this ANNEX, each customs duty shall be further reduced to 62.5 per cent of the MFN applied rate
- (iv) two (2) years after 1 January following the date referred to in paragraph 2 of this ANNEX, each customs duty shall be further reduced to 50 per cent of the MFN applied rate;
- (v) three (3) years after 1 January following the date referred to in paragraph 2 of this ANNEX, each customs duty shall be further reduced to 37.5 per cent of the MFN applied rate; and
- (vi) four (4) years after 1 January following the date referred to in paragraph 2 of this ANNEX, each customs duty shall be further reduced to 25 per cent of the MFN applied rate

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.

- (h) [*ice cream*] the aggregate quantity of originating goods in staging category " K\*" that shall be permitted to enter each calendar year at a customs duty of 50 per cent of the MFN applied rate, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity

150 metric tons

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.

- (i) [*mortadella bologna*] the aggregate quantity of originating goods in staging category " L\*" that shall be permitted to enter each calendar year duty-free, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity

100 metric tons

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.

Products under this TRQ shall be accompanied by a certificate, in English or with an official translation into English, attesting that the product is in conformity with the specification of the geographical indication "mortadella bologna", made with natural casing, and is imported from and originates from Italy.

3.4 For the purposes of paragraph 3.3 the following shall apply-

- (a) the date referred to in paragraph 1 in Part 1 of Annex II is 10 October 2016, in terms of Article 113(4) of the Agreement; and
- (b) the date referred to in paragraph 2 in Part 1 of Annex II is 1 November 2016, in terms of Article 113(5) and 113(6) of the Agreement.

3.5 Such lower rate of duty only applies in respect of the goods concerned if during the specified period -

- (a) the goods have been imported and entered for home consumption;
- (b) a tariff quota is available and is allocated at the time of entry for home consumption; and
- (c) where the goods are subject to a permit issued by the National Department of Agriculture, a valid permit is produced at the time of entry for home consumption.

3.6 Any tariff quota is allocated for such goods on first-come-first-served basis at the time of presentation of a valid Bill of Entry for home consumption supported by -

- (a) all documents required to be produced in terms of section 39 including valid proof of origin documents contemplated in the Protocol;
- (b) an application for such quota; and



- (c) a valid permit from the National Department of Agriculture, if applicable.
- 3.7 The procedures relating to the application for and allocation of tariff quotas are prescribed in the rules of section 49.
- 3.8 Any balances of a tariff quota remaining at the end of any stated period is not carried over to the next period.
- 3.9 When the tariff quota is exhausted during the stated period the duty specified in respect of the goods concerned in the EU column shall be payable.
- 3.10 For the year 2016 the above mentioned quotas are applied on a pro-rata basis.

4.

- (a) For the purposes of entry of any imported goods at the lower rate of duty specified in the EU column the importer shall at the time of entry for home consumption of any consignment -
  - (i) produce together with any documents required to be produced in terms of section 39 a valid proof of origin and proof of compliance with the territorial requirement in accordance with provisions of Part A of the Schedule to the General Notes to Schedule No. 1;
  - (ii) only be entitled to payment of such lower rate of duty in respect of goods subject to aTRQ, if such quota is allocated in accordance with the provisions of the rules for section 49 relating to tariff quotas.

## K. DUTIES ON GOODS TO WHICH THE PROTOCOL ON TRADE OF THE SADC RELATES

1. In this Note the expressions "Treaty", SADC "Member State" or "MMTZ Member State", "Protocol" and "Annex I" relate to the Treaty of the Southern African Development Community, the Protocol on Trade thereof and Annex I of the said Protocol on Trade and its Appendixes, as the case may be, for which meanings are assigned in the definitions contained in the Notes to Part B of the Schedule to the General Notes to Schedule No. 1.
2.
  - (a) The general rate of duty specified in the general column in respect of any heading or subheading in Part 1 of Schedule No. 1 applies to imported goods to which such heading or subheading relates if the goods do not qualify for any preferential rate of duty specified in the EU or SADC column.
  - (b) Where the rate of duty in the EU or SADC column is the same as the rate in the general column no preferential rate of duty is in operation in respect of the said EU or SADC column, as the case may be.
3.
  - (a) Any rate of duty specified in the SADC column in respect of any heading or subheading of Part 1 of Schedule No. 1 which is lower than the rate of duty specified in the general column applies to imported goods to which such headings or subheading relates if such goods originate in a Member State of the SADC and comply with any other conditions specified in Annex I and the Notes to Part B of the Schedule to the General Notes to Schedule No. 1.
  - (b) Wherever in column (3) of Appendix I to Annex I the words "no rule" appear, the goods classified under the chapters or headings specified in column (1) shall not qualify for any preferential rate of duty specified in the SADC column of Part 1 of Schedule No. 1 and the general rate specified in the said Part 1 shall apply to such goods.
  - (c) If any goods are imported for the purposes of entry under the preferential rate of duty specified in the SADC column of Part 1 of Schedule No. 1 and the certificate of origin is not produced at the time of entry to prove the originating status, such goods shall be dealt with as provided in section 49 (9).
4. For the purposes of entry of any imported goods at the lower rate of duty specified in the SADC column the importer shall at the time of entry for home consumption of any consignment produce, together with any documents required to be produced in terms of section 39, a valid proof of origin and proof that the goods have been consigned directly in accordance with the provisions of Annex I contained in Part B of the Schedule to the General Notes to Schedule No. 1.
5. Item 460.04 of Schedule No. 4 which provides for a rebate of duty in respect of sugar imported from certain SADC Member States for the purpose of giving effect to provisions of Annex VII, Concerning Trade in Sugar in the Southern African Development Community; and the Addendum thereto shall come into operation on the date of publication of this amendment in the Gazette.
6. In accordance with the provisions of Article 10 of the Amendment Protocol on Trade in the Southern African Development Community the member states mentioned in column A have implemented the said Protocol on the dates specified in column B.

A

COUNTRY:

Botswana

Lesotho

B

DATE OF IMPLEMENTATION:

1 December 2000

10 November 2000

Madagascar	01 October 2007
Malawi	1 May 2001
Mauritius	1 September 2000
Mozambique	31 July 2001
Namibia	4 June 2001
The Republic of Seychelles	1 April 2015
South Africa	1 September 2000
Eswatini	1 October 2000
Tanzania	1 July 2001
Zambia	5 March 2001
Zimbabwe	1 May 2001

L. Duties on goods to which the Free Trade Agreement between EFTA States and the SACU states relates.

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

Subheading	Description	Quantity	Period of Duty	Tariff quota rate under Part 1 of Schedule No. 1
0210.20.11	Meat of bovine animals: dried	*Global 20 t	Annual: 1 January to 30 December	free
0210.99.11	Other, dried			free
0406.90.11	Imported from Switzerland	200 t provided such products are imported for direct consumption only	Annual: 1 January to 30 December but effective from 1 July 2007	free
0406.90.21	Imported from Switzerland			
0406.90.91	Imported from Switzerland			

\* Global in this case implies that there is one quota for all products included in subheadings 0210.20.11 and 0210.99.11 taken together.\*Global in this case implies that there is one quota for all products included in subheadings 0210.20.11 and 0210.99.11 taken together.

- (b) In accordance with the provisions of Article 1 of the Agricultural Agreement between the SACU States and Switzerland the Principality of Lichtenstein shall for the purposes of this Note and any provisions of Part 1 of Schedule No. 1 be included when any reference is made to Switzerland or the Swiss Confederation as long as the Customs Union Treaty of 29 March 1923

between Switzerland and the Principality of Lichtenstein remains in force.

(c) Such lower rate of duty applies in respect of the goods concerned if during the specified period -

(i) the goods have been imported and entered for home consumption;

(ii) where the goods are subject to a permit issued by the National Department of Agriculture, a valid permit is produced at the time of entry for home consumption; and

(iii) a valid EUR 1 certificate issued by Switzerland is presented with a valid bill of entry for home consumption supported by all documents required to be produced in terms of section 39.

(d) Any balance of a tariff quota remaining at the end of any stated period is not carried over to the next period.

(e) When the tariff quota is exhausted during the stated period the duty specified in respect of the goods concerned in the general column shall be payable.

6 For the purposes of entry of any imported goods at the lower rate of duty specified in the EFTA column the importer shall at the time of entry for home consumption of any consignment produce together with any documents required to be produced in terms of section 39 a valid proof of origin and proof of compliance with the territorial requirement in accordance with the provisions of Part C of the Schedule to the General Notes to Schedule No. 1.

**M. Duties on goods to which the Preferential Trade Agreement between the Common Market of the South (MERCOSUR) and the South African Customs Union (SACU) relates**

1. In this Note and for the purposes of Schedule No. 1, the expression "MERCOSUR", "MERCOSUR States" or "members of the Common Market of the South" shall refer to the Argentine Republic, the Federative Republic of Brazil, the Republic of Paraguay and the Oriental Republic of Uruguay unless otherwise specified in the General Notes in Part 1 of Schedule No. 1.

2. The expression "MERCOSUR Agreement" shall refer to the Preferential Trade Agreement between the MERCOSUR and the SACU States.

3. Any rate of duty specified in the MERCOSUR column in respect of any heading or subheading of Part 1 of Schedule No. 1 which is lower than the rate of duty specified in the General column applies to imported goods to which such heading or subheading relates if such goods originate in the MERCOSUR States and comply with the other requirements of the MERCOSUR Agreement.

4. In-quota preferential treatment:

(a)

(i) In terms of the Agreement, annual tariff rate quotas apply to the goods originating in and imported from the MERCOSUR Member States as specified in the columns below into SACU States provided the importations comply with other provisions of the Agreement, this Note, any rules applicable thereto and the following Notes (1) and (2) to Annex II of the Agreement:

Note:

(1) These Tariff Rate Quotas shall be controlled by a competent Government authority in the exporting country. The latter must ensure that, at the time of export, certificates of origin are not issued for consignments in excess of the annual quota limitation. The Signatory Parties concerned shall, on a six-monthly basis, inform the SACU Secretariat of the quota allocations per company and actual exports that have taken place under these quotas. In the case of non-compliance with this provision, SACU may suspend these preferences.

(2) The Signatory Party/Parties concerned shall not apply export subsidies and/or export credits, as defined in Articles 9 and 10 of the WTO Agreement on Agriculture, neither shall they apply trade and production distorting domestic support, as defined in the WTO Agreement on Agriculture, to the products eligible for preferential treatment under these Tariff Rate Quota's. A remark to this effect shall be entered in block 7 of the certificate of origin. The Signatory Parties concerned shall, upon request, provide in a transparent and expedite manner the necessary information to allow SACU to monitor compliance with this provision.

Subheading	Description	Quantity	Origin	Tariff quota rate under Part 1 of Schedule No. 1
0202.30	Boneless	250 t	Paraguay	25% of the General Rate
0202.30	Boneless	250 t	Uruguay	25% of the General Rate
12.01	Soya beans, whether or not broken	10 000 t	Paraguay	25% of the General Rate
12.01	Soya beans, whether or not	6 000 t	Uruguay	25% of the General Rate

	broken			
1507.10	Soy bean oil	5 000 t	Paraguay	25% of the General Rate
1512.11	Sunflower oil	4 000 t	Paraguay	25% of the General Rate

(ii) For the purpose of applying the tariff rate quotas-

(aa) "annual" means a calendar year from 1 January to 31 December of any year after 2016 ; and

(bb) for the year 2016, shall apply proportionately from 1 April 2016.

(b) Quota allocation for SACU is as follows -

**SACU TRQ Allocation for the First Year after entry into force of the SACU MERCOSUR PTA**

Tariff line	Country	Quota	Botswana	Lesotho	Namibia	RSA	Eswatini
<b>TRQ Allocation in tons/Annum</b>							
02023000	Paraguay	250	12.5	12.5	12.5	200	12.5
02023000	Uruguay	250	12.5	12.5	12.5	200	12.5
12010000	Paraguay	10 000	500	500	500	8 000	500
12010000	Uruguay	6 000	300	300	300	4 800	300
15071000	Paraguay	5 000	250	250	250	4 000	250
15121100	Paraguay	4 000	200	200	200	3 200	200

(c) Such lower rate of duty applies in respect of the goods concerned if during the specified period -

(i) the goods have been imported and entered for home consumption;

(ii) where the goods are subject to a permit issued by the National Department of Agriculture, a valid permit is produced at the time of entry for home consumption; and

(iii) a valid MERCOSUR certificate issued by MERCOSUR is presented with a valid bill of entry for home consumption supported by all documents required to be produced in terms of section 39.

(d) Any balance of a tariff quota remaining at the end of any stated period is not carried over to the next period.

(e) When the tariff quota is exhausted during the stated period the duty specified in respect of the goods concerned in the "General" rate of duty column shall be payable.

5. For the purposes of entry of any imported goods at the lower rate of duty specified in the MERCOSUR column the importer shall at the time of entry for home consumption of any consignment produce together with any documents required to be produced in terms of section 39 a valid proof of origin and proof of compliance with the territorial requirement in accordance with the provisions of Part D of the Schedule to the General Notes to Schedule No. 1.

**N. DUTIES ON GOODS TO WHICH THE ECONOMIC PARTNERSHIP AGREEMENT BETWEEN THE SOUTHERN AFRICAN CUSTOMS UNION MEMBER STATES AND MOZAMBIQUE AND THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND RELATES**

1.

(a) In this Note the expressions "Agreement", relates the Economic Partnership Agreement between the Southern African Customs Union Member States and Mozambique, of the one part and the United Kingdom of Great Britain and Northern Ireland, of the other part unless otherwise specified in the General Notes in Part 1 to Schedule No. 1.

(b) Annex II means Annex II of this Agreement and the rates specified in the rate of duty column headed "EU" shall apply *mutatis mutandis* to the goods listed in Annex II imported from the UK.

2.

- (a) This Agreement enters into force on 1 January 2021 and in terms of paragraph 10 of Section B of Part 1 of Annex II of the Agreement customs duties on goods entered in excess of the quantities listed in that Section B, although not designated as such in the SACU Schedule, shall be excluded from tariff reduction commitments as provided for in accordance with staging category "X" as described in paragraph 8 of Section A in Annex II of the Agreement and such goods shall then be liable to the rate of duty specified in the "General Rate" column.
- (b) In terms of paragraph 10 of Section B of Part 1 of Annex II of the Agreement customs duties on goods entered in excess of the quantities listed in that Section B of Part 1 of Annex II although not designated as such in the SACU Schedule, shall be excluded from tariff reduction commitments as provided for in accordance with staging category "X" as described in paragraph 8 of Section A in Annex II of the Agreement and such goods shall then be liable to the rate of duty specified in the General Rate column.
- (c) Any rate of duty is subject to the staging category as specified in Annex II to the Agreement.
3. (a) Any rate of duty is subject to the staging category as specified in Annex II to the Agreement.
- (i) Paragraph 12 of Section B of Part 1 of Annex II states the quantities, dates and other qualifying requirements in staging categories for the application of a tariff rate quota (TRQ) to goods therein specified instead of the rate specified in the EU column of Part 1 of Schedule No. 1; and
- (ii) The table below states the tariff subheadings for the goods and the allocation for each SACU State and Mozambique respectively.
- (b) The TRQs are required to be managed as provided in paragraph 9 of Section B of Part 1 of Annex II.
- (c) Any TRQ made available to South Africa in terms of paragraph 9(b)(ii) of Section B shall be administered as if it was part of the original allocation.
- 3.1 Table 1: SACUM-UK EPA TRQ Allocation for 2021

HS Code		Quota (ton)	Botswana TRQ Allocation in ton	Eswatini TRQ Allocation in ton	Lesotho TRQ Allocation in ton	Namibia TRQ Allocation in ton	South Africa TRQ Allocation in ton
02032200							
02032990	Pork	150	6,00	2,50	2,50	14,00	125,00
02091000	Pig fat	20	2	2	2	2	12,00
040510	Butter						
040590	Other	94	7,05	7,05	7,05	7,05	65,80
04061000							
04062000							

04063000

040640

04069012

04069022

04069099	Cheese	1,417	127,62	70,94	42,60	184,30	991,90
100190	Wheat	30 090	1 203,60	502,50	4 000	4 000	20 383,90
100300	Barley	1 003	50,15	50,15	50,15	50,15	802,40
19019040	Other, in immediate packaging of a content of 5 kg or more	796	102,44	91,71	14,88	29,76	557,20
210500	Ice Cream	24	2,00	2,00	2,00	2,00	16,00

- 3.2 For the purpose of Table 1, aggregate quantity of goods specified in the subparagraphs of paragraph 12 of Section B of Part 1 of Annex II, means in each case the total quantity in metric tons of the TRQ for those goods classified under the subheadings of the HS Code in the first column of Table 1.
- 3.3 Paragraph 12 of Section B of Part 1 of Annex II provides as follows:

"12. The following staging categories shall apply to TRQs granted by SACU pursuant to Article 25(1)-

(a) [wheat and meslin] the aggregate quantity of originating goods in staging category "D\*" that shall be permitted to enter each calendar year duty-free, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity

30 090 metric tons

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.

Products under this TRQ may only be imported through the ports of Walvis Bay in Namibia, and Durban and Richards Bay in South Africa.

Products imported under this TRQ and destined for final consumption in South Africa shall only be allowed to enter from 1 February to 31 October.

Products imported under this TRQ and destined for final consumption in Namibia shall only be allowed to enter from 1 March to 30 November.

- (b) [barley] the aggregate quantity of originating goods in staging category "E\*" that shall be permitted to enter each calendar year duty-free, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity

1 003 metric tons

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.

- (c) [cheese] the aggregate quantity of originating goods in staging category "F\*" that shall be permitted to enter each calendar year into SACU duty-free, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Year Quantity

2019 1 390

metric tons

2020 1 417 metric tons

After 2020, the quantity shall increase by 27 metric tons per annum.

If the date referred to in paragraph 1 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro-rata to the remaining number of days of that calendar year.

- (d) [pig fat] the aggregate quantity of originating goods in staging category "G\*" that shall be permitted to enter each calendar year duty-free, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity

20 metric tons

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.

- (e) [cereal based food preparations] the aggregate quantity of originating goods in staging category "H\*" that shall be permitted to enter each calendar year at a customs duty of 25 per cent of the MFN applied rate, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity

796 metric tons

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.

This TRQ is only applicable to products imported in packaging of 5 kg or more.

Originating goods in staging category "H\*" shall only be sold for use in a manufacturing process. The manufacturing enterprise shall be identified on the commercial documents by the consignee or the purchaser in a SACU Member State.

- (f) [pork] the aggregate quantity of originating goods in staging category "I\*" that shall be permitted to enter each calendar year, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity

150 metric tons

This aggregate quantity shall be permitted to enter each calendar year at a customs duty set in accordance with the following provisions:

- (i) on 1 November 2016, each customs duty shall be reduced to 87.5 per cent of the MFN applied rate;
- (ii) on 1 January 2017, each customs duty shall be further reduced to 75 per cent of the MFN applied rate;
- (iii) on 1 January 2018, each customs duty shall be further reduced to 62.5 per cent of the MFN applied rate;
- (iv) on 1 January 2019, each customs duty shall be further reduced to 50 per cent of the MFN applied rate;
- (v) on 1 January 2020, each customs duty shall be further reduced to 37.5 per cent of the MFN applied rate; and
- (vi) on 1 January 2021, each customs duty shall be further reduced to 25 per cent of the MFN applied rate.

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.

- (g) [butter and other dairy fats] the aggregate quantity of originating goods in staging category " J\*" that shall be permitted to enter each calendar year, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity

94 metric tons

This aggregate quantity shall be permitted to enter each calendar year at a customs duty set in accordance with the following provisions:

- (i) on 1 November 2016, each customs duty shall be reduced to 87.5 per cent of the MFN applied rate;
- (ii) on 1 January 2017, each customs duty shall be further reduced to 75 per cent of the MFN applied rate;
- (iii) on 1 January 2018, each customs duty shall be further reduced to 62.5 per cent of the MFN applied rate;
- (iv) on 1 January 2019, each customs duty shall be further reduced to 50 per cent of the MFN applied rate;
- (v) on 1 January 2020, each customs duty shall be further reduced to 37.5 per cent of the MFN applied rate; and
- (vi) on 1 January 2021, each customs duty shall be further reduced to 25 per cent of the MFN applied rate.

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.

- (h) [ice cream] the aggregate quantity of originating goods in staging category "K\*" that shall be permitted to enter each calendar year at a customs duty of 50 per cent of the MFN applied rate, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity

24 metric tons

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.

- 3.4 Such lower rate of duty only applies in respect of the goods concerned if during the specified period -

- (a) the goods have been imported and entered for home consumption;
- (b) a tariff quota is available and is allocated at the time of entry for home consumption; and
- (c) where the goods are subject to a permit issued by the National Department of Agriculture, a valid permit is produced at the time of entry for home consumption.

- 3.5 Any tariff quota is allocated for such goods on first-come-first-served basis at the time of presentation of a valid Bill of Entry for home consumption supported by -

- (a) all documents required to be produced in terms of section 39 including valid proof of origin documents contemplated in the Protocol;
- (b) an application for such quota; and
- (c) a valid permit from the National Department of Agriculture, if applicable.

- 3.6 The procedures relating to the application for and allocation of tariff quotas are prescribed in the rules of section 49.



- 3.7 Any balances of a tariff quota remaining at the end of any stated period is not carried over to the next period.
- 3.8 When the tariff quota is exhausted during the stated period the duty specified in respect of the goods concerned in the EU column shall be payable.
- 4.
- (a) For the purposes of entry of any imported goods at the lower rate of duty specified in the EU column the importer shall at the time of entry for home consumption of any consignment -
- (i) produce together with any documents required to be produced in terms of section 39 a valid proof of origin and proof of compliance with the territorial requirement in accordance with provisions of Part E of the Schedule to the General Notes to Schedule No. 1;
- (ii) only be entitled to payment of such lower rate of duty in respect of goods subject to a TRQ, if such quota is allocated in accordance with the provisions of the rules for section 49 relating to tariff quotas.

O. DUTIES ON GOODS TO WHICH THE AFRICAN CONTINENTAL FREE TRADE AREA RELATES

1. In this Note and for the purposes of Schedule No. 1, the expression AfCFTA, or State Parties shall refer to the following non-SADC Member States unless otherwise specified in the General Notes in Part 1 of Schedule No. 1:

Country	Date of implementation	Phasedown period
Arab Republic of Egypt	1 January 2021	5 years
Democratic Republic of Sao Tome and Principe	1 January 2021	5 years

2. The expression "AfCFTA Agreement" or Agreement shall refer to the Agreement establishing the African Continental Free Trade Area and its Protocols, Annexes and Appendices which shall form an integral part thereof.
3. This Agreement enters into force on 1 January 2021.
4. Any rate of duty specified in the AfCFTA column in respect of any heading or subheading of Part 1 of Schedule No. 1 which is lower than the rate of duty specified in the General column applies to imported goods to which such heading or subheading relates if such goods originate in the AfCFTA States or a specified AfCFTA State and comply with the other requirements of the AfCFTA Agreement.
5. For the purposes of entry of any imported goods at the lower rate of duty specified in the AfCFTA column the importer shall at the time of entry for home consumption of any consignment produce together with any documents required to be produced in terms of section 39 a valid proof of origin and proof of compliance with the territorial requirement in accordance with the provisions of Part F of the Schedule to the General Notes to Schedule No. 1.
6. The duties specified in the column headed AfCFTA rate shall be suspended if the following conditions to the SACU offer are not met-
- (i) Reciprocity from partners on overall tariff coverage and phase-down periods;
- (ii) The five-year phase down period to Developing Countries is reciprocated;
- (iii) LDCs have a phase-down period not exceeding ten years;
- (iv) The phase down proposed by Customs Unions that include developing country members in their Membership, is reciprocated;
- (v) Where offers are not made effective on 1 January 2021, including by retrospective application, the opening of the SACU market will be aligned to the implementation date of the trading partner, subject to technical scrutiny of that offer.
7. The suspension in terms of paragraph 6 will be the Minister of Trade, Industry and Competition submits written confirmation to the Minister of Finance that benefits of State Parties have been suspended.

- P. Rates of duty specified in the five columns; General, EU, EFTA, SADC, MERCOSUR and AfCFTA of Part 1 of Schedule No. 1.
- (a) The general rate of duty specified in the General column in respect of any heading or subheading in Part 1 of Schedule No. 1 applies to imported goods to which such heading or subheading relates if the goods do not qualify for any preferential rate of duty specified in the EU, EFTA, SADC, MERCOSUR, or AfCFTA column.
- (b) Where the rate of duty in the EU, EFTA, SADC, MERCOSUR or AfCFTA column is the same as the rate in the general column no preferential rate of duty is in operation in respect of the said EU, EFTA, SADC, MERCOSUR or AfCFTA column, as the case may be.
- Q. Any reference to the Kingdom of Swaziland and BLNS in any provision of this Schedule shall, with effect from 19 April 2018, be deemed to be a reference to the Kingdom of Eswatini and BELN, respectively, in terms of the provisions which existed before 19 April 2018.

PART A

- (a) The general rate of duty specified in the General column in respect of any heading or subheading in Part 1 of Schedule No. 1 applies to imported goods to which such heading or subheading relates if the goods do not qualify for any preferential rate of duty specified in the EU, EFTA, SADC or MERCOSUR column.
- (b) Where the rate of duty in the EU, EFTA, SADC or MERCOSUR column is the same as the rate in the general column no preferential rate of duty is in operation in respect of the said EU, EFTA, SADC or MERCOSUR column, as the case may be.

PROTOCOL 1 CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATIVE CO-OPERATION OF THE ECONOMIC PARTNERSHIP AGREEMENT BETWEEN THE SADC EPA STATES, OF THE ONE PART, AND THE EUROPEAN UNION AND ITS MEMBER STATES, OF THE OTHER PART

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## TITLE I

### GENERAL PROVISIONS

#### ARTICLE 1

##### Definitions

For the purposes of this Protocol:

- (a) any reference to the male gender simultaneously means a reference to the female gender and vice versa;
- (b) "manufacture" means any kind of working or processing including assembly or specific operations;
- (c) "material" means any ingredient, raw material, component or part used in the manufacture of the product;
- (d) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (e) "goods" means both materials and products;
- (f) "customs value" means the value as determined in accordance with the 1994 Agreement on implementation of the WTO Agreement on Customs Valuation;
- (g) "ex works price" means the price paid for the product ex works to the manufacturer in the EU or in a SADC EPA State 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 paid which are, or may be, repaid when the product obtained is exported;
- (h) "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 EU or in the SADC EPA States;
- (i) "value of originating materials" means the value of such materials as defined in subparagraph (h) applied mutatis mutandis;
- (j) "value added" for the purpose of Article 4 of this Protocol, shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which originate in the other countries or territories, referred to in Articles 4, 5 and 6 of this Protocol with which cumulation is applicable, or where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the EU or in a SADC EPA State;
- (k) "value added" for the purpose of Article 43 of this Protocol shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which are imported into the SADC EPA State applying for derogation or where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the EU or in a SADC EPA State;
- (l) "chapters", "headings" and "sub-headings" mean the chapters, the four digit headings and the six digit sub-headings used in the nomenclature which makes up the Harmonised Commodity Description and Coding System, referred to in this Protocol as "the Harmonised System" or "HS";
- (m) "classified" refers to the classification of a product or material under a particular chapter, heading or sub-heading;
- (n) "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;
- (o) "territories" includes territorial waters;
- (p) "OCTs" means the Overseas Countries and Territories as defined in Annex VIII;
- (q) "other ACP EPA States" means all the African, Caribbean and Pacific States, with the exception of the SADC EPA States, which have at least provisionally applied an EPA with the EU.
- (r) "supplier's declaration" means a declaration made by a supplier concerning the status of products with regard to the rules of origin. It may be used by exporters as evidence, in particular in support of applications for the issue of movement certificates EUR.1 or as a basis for making out origin declarations.
- (s) "This Agreement" means Economic Partnership Agreement between the European Union and its Member States, of the one part, and the SADC EPA States, of the other part.

## TITLE II

## DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

## ARTICLE 2

## General requirements

1. For the purpose of this Agreement, the following products shall be considered as originating in the EU:
  - (a) products wholly obtained in the EU within the meaning of Article 7 of this Protocol;
  - (b) products obtained in the EU incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the EU within the meaning of Article 8 of this Protocol.
2. For the purpose of this Agreement, the following products shall be considered as originating in a SADC EPA State:
  - (a) products wholly obtained in a SADC EPA State within the meaning of Article 7 of this Protocol;
  - (b) products obtained in a SADC EPA State incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in that SADC EPA State within the meaning of Article 8 of this Protocol.

## ARTICLE 3

## Bilateral cumulation

1. This Article shall apply only in the case of cumulation between a SADC EPA State and the EU.
2. Without prejudice to the provisions of Article 2(2) of this Protocol, materials originating in the EU within the meaning of this Protocol shall be considered as materials originating in a SADC EPA State when incorporated into a product obtained in that SADC EPA State, provided that the working or processing carried out there goes beyond the operations referred to in Article 9(1) of this Protocol.
3. Without prejudice to the provisions of Article 2(1) of this Protocol, materials originating in a SADC EPA State within the meaning of this Protocol shall be considered as materials originating in the EU when incorporated into a product obtained in the EU, provided that the working or processing carried out there goes beyond the operations referred to in Article 9(1) of this Protocol and the product is exported to the same SADC EPA State.
4. Without prejudice to the provisions of Article 2(2) of this Protocol, working and processing carried out in the EU shall be considered as having been carried out in a SADC EPA State, when the materials undergo in the latter subsequent working or processing going beyond the operations referred to in Article 9(1) of this Protocol.
5. Without prejudice to the provisions of Article 2(1) of this Protocol, working and processing carried out in a SADC EPA State shall be considered as having been carried out in the EU, when the materials undergo there subsequent working or processing going beyond the operations referred to in Article 9(1) of this Protocol and the product is exported to the same SADC EPA State.

## ARTICLE 4

## Diagonal cumulation

1. This Article shall not apply to cumulation laid down in Article 3 of this Protocol.
2. Without prejudice to the provisions of Article 2(2) of this Protocol, materials originating in a SADC EPA State, the EU, other ACP EPA States or in OCTs shall be considered as materials originating in the SADC EPA State where the materials are incorporated into a product obtained there, provided that the working or processing carried out there goes beyond the operations referred to in Article 9(1) of this Protocol.
3. Without prejudice to the provisions of Article 2(1) of this Protocol, materials originating in a SADC EPA State, other ACP EPA States or in OCTs shall be considered as materials originating in the EU when incorporated into a product obtained there, provided that the working or processing carried out in the EU goes beyond the operations referred to in Article 9(1) of this Protocol.
4. For the purposes of paragraphs 2 and 3, the origin of the materials originating in the EU or a SADC EPA State shall be determined according to the rules of origin of this Protocol and in accordance with Article 30 of this Protocol. The origin of materials originating in other ACP EPA States or in the OCTs shall be determined according to the rules of origin applicable in the framework of the EU's preferential arrangements with these countries and territories and in accordance with Article 30 of this Protocol.
5. For cumulation provided in paragraphs 2 and 3, when the working or processing carried out in a SADC EPA State or in the EU does not go beyond the operations referred to in Article 9(1) of this Protocol, the product obtained shall be considered as originating in a SADC EPA State or in the EU only when the value added there is greater than the value of the materials used originating in any one of the other countries or territories.

6. Without prejudice to the provisions of Article 2(2) of this Protocol, working and processing carried out in a SADC EPA State, the EU, other ACP EPA States or in OCTs shall be considered as having been carried out in the SADC EPA State where the materials undergo subsequent working or processing going beyond the operations referred to in Article 9(1) of this Protocol.
7. Without prejudice to the provisions of Article 2(1) of this Protocol, working and processing carried out in a SADC EPA State, other ACP EPA States or in OCTs shall be considered as having been carried out in the EU, when the materials undergo in the EU subsequent working or processing going beyond the operations referred to in Article 9(1) of this Protocol
8. For cumulation provided in paragraphs 6 and 7, when the working or processing carried out in a SADC EPA State or in the EU does not go beyond the operations referred to in Article 9(1) of this Protocol, the product obtained shall be considered as originating in a SADC EPA State or in the EU only when the value added there is greater than the value added in any one of the other countries or territories. The origin of the final product shall be determined according to the rules of origin of this Protocol and in accordance with Article 30 of this Protocol.
9. The cumulation provided for in paragraphs 2 and 6 may only be applied provided that:
  - (a) the SADC EPA States, other ACP EPA States and OCTs have entered into an arrangement or agreement on administrative cooperation with each other, which ensures compliance with and a correct implementation of this Article and includes a reference to the use of appropriate proofs of origin;
  - (b) the SACU Secretariat and the Ministry of Industry and Trade of Mozambique have provided the European Commission with the details of the arrangements or agreements on administrative cooperation entered into with the other countries or territories referred to in this Article.
10. The cumulation provided for in paragraph 3 and 7 may only be applied provided that:
  - (a) the EU<sup>1</sup>, the other ACP EPA States and OCTs have entered into an arrangement or agreement on administrative cooperation with each other, which ensures compliance with and a correct implementation of this Article and includes a reference to the use of appropriate proofs of origin;
  - (b) the European Commission has provided the SADC EPA States, through the SACU Secretariat and the Ministry of Industry and Trade of Mozambique, with details of agreements on administrative cooperation with the other countries or territories referred to in this Article.
11. Once the requirements of paragraphs 9 and 10 have been fulfilled and the date for the simultaneous entry into force of cumulation provided for under this Article has been agreed upon between the EU and the SADC EPA States, each Party shall fulfil its own publication and information requirements provided for in paragraph 14.
12. Notwithstanding paragraph 11, the date of the implementation of cumulation provided for under this Article with materials from a particular country or territory shall not be beyond a period of five (5) years starting from the date of the signature by a SADC EPA State or the EU of an agreement/arrangement on administrative cooperation with that particular country or territory provided for in paragraphs 9 and 10.
13. After the period specified in paragraph 12, the SADC EPA States may start applying the cumulation foreseen in paragraphs 2 and 6 provided that the requirements of paragraph 9 have been fulfilled, while the EU may start applying the cumulation foreseen in paragraphs 3 and 7 provided that the requirements of paragraph 10 have been fulfilled.
14. Each party shall make public the date of entry into force of cumulation with a particular country or territory according to its own internal procedures.
15. The cumulation provided in paragraph 2 shall not apply to materials:
  - (a) of Harmonised System Headings 1604 and 1605 originating in the EPA Pacific States according to Article 6(6) of Protocol II of the Interim Partnership Agreement between the European Community, on the one part, and the Pacific States, on the other part<sup>2</sup>.
  - (b) of Harmonised System Headings 1604 and 1605 originating in the Pacific States according to any future provision of a comprehensive Economic Partnership Agreement between the EU and Pacific ACP States.
  - (c) originating in South Africa and which cannot be imported directly into the EU duty-free quota-free.
16. The cumulation provided in paragraph 3 shall:
  - (a) Where the final product is exported to SACU, not apply to materials:
    - (i) originating in non-SACU SADC states, which do not enjoy duty-free quota-free access into SACU under the SADC Protocol on Trade; and
    - (ii) originating in OCTs or ACP EPA states, other than the non-SACU SADC states, which cannot be imported directly into SACU duty-free quota-free.
  - (b) Where the final product is exported to Mozambique, not apply to materials originating in OCTs or other ACP EPA states, which cannot be imported directly into Mozambique duty-free quota-free.
17. In respect of paragraphs 15(c), 16(a) and 16(b), the EU, SACU and Mozambique, respectively, shall establish the list of materials concerned and shall ensure the lists are revised as necessary to ensure compliance with those paragraphs. SACU and Mozambique shall notify their respective lists and any subsequent versions thereof in track changes to the European Commission. The EU shall notify its respective list and any subsequent versions thereof in track changes to the SACU Secretariat and the Ministry of Industry and Trade of Mozambique. After notification, as provided for in this paragraph, each party shall make public each of these lists according to their own internal procedures. The Parties shall publish the lists and any subsequent amendments thereof within one (1) month of receipt of the notification. In cases where lists, or their subsequent versions, are notified after the date of entry into force of cumulation, exclusion from cumulation with the materials will become effective six (6) months after the receipt of the notification.



18. By way of derogation from paragraphs 15(c), 16(a), and 16(b), the EU, SACU and Mozambique may remove any material from their respective lists. Cumulation with the materials that were removed from the respective list will become effective upon notification and publication of the revised lists. The Parties shall publish the lists and any subsequent amendments thereof within one (1) month of receipt of the notification.
19. The cumulation provided for in this Article shall become applicable to the products listed in Annex IX only after 1 October 2015.

## ARTICLE 5

Cumulation with respect to materials which are subject to MFN duty free treatment in the EU

1. Without prejudice to the provisions of Article 2(2) of this Protocol, non-originating materials which at importation into the EU are free of customs duties by means of application of conventional rates of the most-favoured nation tariff in accordance with its Common Customs Tariff<sup>3</sup> shall be considered as materials originating in a SADC EPA State 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 9(1) of this Protocol.
2. Movement certificates EUR.1 (in Box 7) or origin declarations issued by application of paragraph 1 shall bear the following entry:

'Application of Article 5(1) of Protocol 1 of the EU-SADC EPA'

3. The EU shall notify yearly to the Special Committee on Customs and Trade Facilitation referred to in Article 50 of this Agreement ("The Committee") the list of materials to which the provisions of this Article shall apply.
4. The cumulation provided for in this Article shall not apply to materials:
- (a) which at importation into the EU are subject to anti-dumping or countervailing duties when originating from the country which is subject to these anti-dumping or countervailing duties<sup>4</sup>;
  - (b) classified in subheadings of the Harmonised system which include, in the EU Common Customs Tariff, 8 digit tariff lines which are not free of customs duties by means of application of conventional rates of the EU's most favoured nation tariff.

## ARTICLE 6

Cumulation with respect to materials originating in other countries benefitting from preferential duty-free quota-free access to the EU

1. Without prejudice to the provisions of Article 2(2) of this Protocol, materials originating in countries and territories:
- (a) benefitting from the "Special arrangement for least developed countries" of the generalised system of preferences<sup>5</sup>;
  - (b) benefitting from duty free quota free access to the market of the EU under the general provisions of the generalised system of preferences<sup>6</sup>;
- shall be considered as materials originating in a SADC EPA State when incorporated into a product obtained there, provided they have undergone working or processing going beyond that referred to in Article 9(1) of this Protocol.
- 1.1. The origin of the materials of the countries or territories concerned shall be determined according to the rules of origin applicable in the framework of the EU's preferential arrangements with those countries and territories and in accordance with Article 30 of this Protocol.
  - 1.2. The cumulation provided for in this paragraph shall not apply to:
    - (a) materials which at importation to the EU are subject to anti-dumping or countervailing duties when originating in a country which is subject to these anti-dumping or countervailing duties<sup>7</sup>;
    - (b) materials classified in subheadings of the Harmonised system which include, in the EU Common Customs Tariff, 8-digit tariff lines which are not free of customs duties by means of application of the arrangements of paragraph 1;
    - (c) tuna products classified under Harmonised System Chapters 3 and 16, which are covered by Article 7 and 12 of Regulation (EU) No 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalised tariff preferences, and subsequent amending and corresponding legal acts;
    - (d) materials which are covered by Articles 8, 22 and 29 of Regulation (EU) No 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalised tariff preferences, and subsequent amending and corresponding legal acts.
2. At the request of a SADC EPA State, materials originating in countries or territories which benefit from agreements or arrangements that provide for duty-free quota-free access to the market of the EU can be considered as materials originating in a SADC EPA State. The request shall be submitted by the SADC EPA State to the EU through the European Commission, which shall take a decision on the request in

considered as materials originating in a SADC EPA State. The request shall be submitted by the SADC EPA State to the EU through the European Commission, which shall take a decision on the request in accordance with its internal procedures.

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 9(1) of this Protocol.

- 2.1. The origin of the materials of the countries or territories concerned shall be determined according to the rules of origin applicable in the framework of the EU's preferential agreements or arrangements with those countries and territories and in accordance with Article 30 of this Protocol.
- 2.2. The cumulation provided for in this paragraph shall not apply to materials:
  - (a) falling within Harmonised System Chapters 1 to 24 and the products listed in the Annex 1 paragraph 1.(ii) of the Agreement on Agriculture belonging to the GATT 1994 unless these materials benefit from duty free, quota free access to the market of the EU under an agreement, other than an EPA, between an ACP State and the EU;
  - (b) which at importation to the EU are subject to anti-dumping or countervailing duties when originating from the country which is subject to these anti-dumping or countervailing duties<sup>8</sup>;
  - (c) classified in subheadings of the Harmonised system which include, in the EU Common Customs Tariff, 8-digit tariff lines which are not free of customs duties by means of application of agreements or arrangements referred to in this paragraph.
3. Notwithstanding paragraph 2.2(a), the Parties, in support of African integration, will consider the possibility whether a material, referred to in paragraph 2.2(a) and originating in a non-ACP party of the African continent, can be used for the purpose of cumulation provided for in paragraph 2.
4. Paragraph 3 can only be effected upon agreement by the Parties, including on the applicable conditions. It shall apply to materials benefitting from duty-free quota-free access to the market of the EU and provided each Party applies a free trade agreement in line with the GATT 1994 with that non-ACP party.
5. The EU shall notify yearly to the SACU Secretariat and the Ministry of Industry and Trade of Mozambique the list of materials and countries to which paragraph 1 shall apply. The SADC EPA States shall notify the European Commission, on a yearly basis, the countries to which cumulation under paragraph 1 has been applied.
6. Movement certificates EUR.1 (in Box 7) or origin declarations issued by application of:
  - (a) paragraph 1 shall bear the following entry: "Application of Article 6(1) of Protocol 1 to EU-SADC EPA"
  - (b) paragraph 2 shall bear the following entry: "Application of Article 6(2) of Protocol 1 to EU-SADC EPA"
7. The cumulation provided for in paragraphs 1, 2 and 3 may only be applied provided that:
  - (a) all the countries involved in the acquisition of the originating status have entered into an arrangement or agreement on administrative cooperation with each other which ensures a correct implementation of this Article and includes a reference to the use of appropriate proofs of origin;
  - (b) the SADC EPA State or States will provide the EU, through the European Commission, with details of agreements on administrative cooperation with the other countries or territories referred to in this Article. The Commission shall publish in the *Official Journal of the European Union* (C series) the date on which the cumulation provided for in this Article may be applied with those countries or territories listed in this Article, which have fulfilled the necessary requirements.

## ARTICLE 7

### Wholly obtained products

1. The following shall be considered as wholly obtained in the territory of a SADC EPA State or in the territory of the EU:
  - (a) mineral products extracted from their soil or from their seabed;
  - (b) fruit and vegetable products harvested there;
  - (c) live animals born and raised there;
  - (d) products from live animals raised there;
  - (e) products from slaughtered animals born and raised there;
  - (f)
    - (i) products obtained by hunting or fishing conducted there;
    - (ii) Products of aquaculture, where the fish, crustaceans, molluscs and other aquatic invertebrates are born or raised there from eggs, larvae or fry;
  - (g) products of sea fishing and other products taken from the sea outside the territorial waters of the EU or the SADC EPA States by their vessels;

- (h) products made aboard their factory ships exclusively from products referred to in point (g);
  - (i) used articles collected there, fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
  - (j) waste and scrap resulting from manufacturing operations conducted there;
  - (k) products extracted from marine soil or subsoil outside the territorial waters provided that they have sole rights to work that soil or subsoil;
  - (l) goods produced there exclusively from the products specified in (a) to (k).
2. The terms "their vessels" and "their factory ships" in paragraph 1(g) and (h) of paragraph 1 shall apply only to vessels and factory ships:
- (a) which are registered in an EU Member State or in a SADC EPA State;
  - (b) which sail under the flag of an EU Member State or of an SADC EPA State;
  - (c) which meet one of the following conditions:
    - (i) they are at least 50 per cent owned by nationals of an EU Member State or of a SADC EPA State; or
    - (ii) they are owned by companies which have their head office and their main place of business in an EU Member State or in a SADC EPA State; and which are at least 50 per cent owned by an EU Member State or by a SADC EPA State, public entities or nationals of that State.
- 3.
- (a) Notwithstanding the provisions of paragraph 2 the EU shall recognise, upon notification by Namibia, that vessels, bareboat chartered or leased by nationals of Namibia, other SADC EPA States or the EU, be treated as "their vessels" to undertake fisheries activities in its Exclusive Economic Zone and the fish therein deemed to be originating provided that, for the purpose of this paragraph:
    - (i) The bareboat chartered or leased vessel sails under the flag of Namibia, EU Member State or SADC EPA State for the duration of the charter or lease;
    - (ii) Quotas are based on the best scientific evidence available and advice by the Marine Resources Advisory Council;
    - (iii) Fishing right holders are Namibian Nationals of Namibia registered entities under Namibian beneficial control or Namibian registered joint ventures under Namibian beneficial control;
    - (iv) A working system is in place of notifying the European Commission of all fishing vessels and reporting all catches under paragraph 3 point (a);
    - (v) Reporting commitments to the relevant regional fisheries management organisations are implemented, in so far as it is required under the relevant instruments of these organisations;
    - (vi) All commercial fisheries are monitored by on-board fisheries observers;
    - (vii) Catches are landed in Namibian ports or put under customs authorities' supervision for enumeration and certification;
    - (viii) Catches are processed in on-land premises in Namibia or on- board of Namibian factory vessels as defined under paragraph 2 or on- board of a factory vessel referred to in paragraph 3(a) as far as the leased or chartered factory vessel concerned is the one that performs the related fishing activities and of which at least 50 per cent of the crew are nationals of Namibia;
    - (ix) Namibian waters remain under continuous surveillance against unauthorised fishing activities;
    - (x) Movements of all fishing vessels are monitored through satellite technology (Vessel Monitoring System), and the geographical location of all catches is known;
    - (xi) Namibia's exports to the EU are in compliance with the EU legislation on illegal, unregulated and unreported fisheries.
  - (b) In order to benefit from the provisions of paragraph 3(a), two (2) months before the start of the fishing season Namibia shall submit a report on the application of paragraph 3(a) and notify to the European Commission the vessels operating under paragraph 3 in that particular fishing season. If, two (2) months before the start of the fishing season, Namibia submits the complete report on the application of paragraph (a) and notifies the above-mentioned vessels, the European Commission shall, before the start of the fishing season, make the details of the notified vessels and the date from which paragraph 3(a) shall be applicable to those vessels publically available.
  - (c) The Committee shall be informed by Namibia of any change in its legislation concerning fishing activities and on whether the conditions for the application of paragraph 3(a) are met after the legislative changes.
  - (d) Paragraph 3(a) shall not apply if the European Commission is not notified in accordance with paragraph 3(b) or if the Committee is not informed in accordance with paragraph 3(c).
  - (e) In case the number of vessels operating under paragraph 3(a) is considered to be unusually high as compared to previous years' operations, the European Commission could raise this matter with the Committee to adopt appropriate measures to remedy the situation.
  - (f) Any of the parties can refer matters concerning the application of paragraphs 3(a) to 3(e) to the Joint Council if no satisfactory decision concerning the application of these provisions is adopted by the Committee. Once a matter concerning the application of paragraphs 3(a) to 3(e) is referred to the Joint Council, the Joint Council shall come to a decision within one hundred and eighty (180) days. If

the Joint Council is unable to reach a decision within one hundred and eighty (180) days, the derogation provided for in paragraph 3 shall be suspended until an agreement is reached. A party may also decide to refer the matter to the dispute settlement mechanism of this Agreement, as provided for in PART III of this Agreement, if no satisfactory solution is found within the Joint Council.

## ARTICLE 8

## Sufficiently worked or processed products

1. For the purposes of Article 2 of this Protocol, products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in Annex II are fulfilled.
2. Notwithstanding paragraph 1, the products which are listed in Annex II(a) can be considered to be sufficiently worked or processed, for the purposes of Article 2 of this Protocol, when the conditions set out in that Annex are fulfilled.
3. The conditions referred to in paragraphs 1 and 2 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 either Annex II or Annex II(a), 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.
4. Notwithstanding paragraphs 1 and 2, non-originating materials which, according to the conditions set out in Annex II and Annex II(a) should not be used in the manufacture of a given product may nevertheless be used, provided that:
  - (a) their total value does not exceed 15 per cent of the ex-works price of the product;
  - (b) any of the percentages given in Annex II and Annex II(a) for the maximum value of non-originating materials are not exceeded through the application of this paragraph.
5. The provisions of paragraph 4 shall not apply to products of Chapters 50 to 63 of the Harmonised System.
6. Paragraphs 1 to 5 shall apply subject to the provisions of Article 9 of this Protocol.

## ARTICLE 9

Insufficient  
working or processing

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 8 of this Protocol are satisfied:
  - (a) preserving operations to ensure that the products remain in good condition during transport and storage;
  - (b) breaking up and assembly of packages;
  - (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
  - (d) ironing or pressing of textiles;
  - (e) simple painting and polishing operations;
  - (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
  - (g) operations to colour sugar or form sugar lumps; partial or total milling of crystal sugar;
  - (h) peeling, stoning and shelling, of fruits, nuts and vegetables;

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- (i) sharpening, simple grinding or simple cutting;
  - (j) sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
  - (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
  - (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
  - (m) simple mixing of products, whether or not of different kinds, including simple addition of water or dilution;
  - (n) mixing of sugar with any material;
  - (o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
  - (p) dehydration or denaturation of products;
  - (q) a combination of two or more operations specified in (a) to (p);
  - (r) slaughter of animals.
2. All operations carried out either in the EU or in the SADC EPA States 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 10

## 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 Harmonised System.
- Accordingly, it follows that:
- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised 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 Harmonised System, each product must be taken individually when applying the provisions of this Protocol.
2. Where, under General Rule 5 for the interpretation of the Harmonised System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

## ARTICLE 11

## 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 12

## Sets

Sets, as defined in General Rule 3 for the interpretation of the Harmonised 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 13

## Neutral elements

In order to determine whether a product is originating, 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 14

## Principle of territoriality

1. Except as provided for in Articles 3, 4, 5 and 6 of this Protocol and paragraph 3, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in a SADC EPA State or in the EU.
2. Except as provided for in Articles 3, 4, 5 and 6 of this Protocol, where originating goods exported from a SADC EPA State or from the EU to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
  - (a) the returning goods are the same 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.
3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside the EU or a SADC EPA State on materials exported from the EU or from a SADC EPA State and subsequently re-imported there, provided that:
  - (a) the said materials are wholly obtained in the EU or in a SADC EPA State or have undergone working or processing beyond the operations referred to in Article 9 of this Protocol prior to being exported; and
  - (b) it can be demonstrated to the satisfaction of the customs authorities that:
    - (i) the re-imported goods have been obtained by working or processing the exported materials; and
    - (ii) the total added value acquired outside the EU or a SADC EPA State by applying the provisions of this Article does not exceed 10% of the ex-works price of the end product for which originating status is claimed.
4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II shall not apply to working or processing done outside the EU or a SADC EPA State. But where, in the list in Annex II or Annex II(a), a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the territory of the party concerned, taken together with the total added value acquired outside the EU or a SADC EPA State by applying the provisions of this Article, shall not exceed the stated percentage.
5. For the purposes of applying the provisions of paragraphs 3 and 4, 'total added value' shall be taken to mean all costs arising outside the EU or a SADC EPA State, including the value of the materials incorporated there.
6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Annex II or Annex II(a) or which can be considered sufficiently worked or processed only if the general tolerance laid down in Article 8(4) of this Protocol is applied.
7. The provisions of paragraphs 3 and 4 shall not apply to products of Chapters 50 to 63 of the Harmonised System.
8. Any working or processing of the kind covered by the provisions of this Article and done outside the EU or a SADC EPA State shall be done under the outward processing arrangements, or similar arrangements.

## ARTICLE 15

## Non alteration

1. The products declared for home use in a Party shall be the same products as exported from the other Party in which they are considered to originate. They shall not have been altered, transformed in any way or subjected to operations other than to preserve them in good condition or than adding or affixing marks, labels, seals or any documentation to ensure compliance with specific domestic requirements of the importing Party, prior to being declared for home use.
2. Storage of products or consignments may take place provided they remain under customs supervision in the country(ies) of transit.

3. Without prejudice to the provisions of Title V, the splitting of consignments may take place where carried out by the exporter or under his responsibility, provided they remain under customs supervision in the country(ies) of splitting.
4. Compliance with paragraphs 1 to 3 shall be considered as satisfied unless the customs authorities have reason to believe the contrary; in such cases, the customs authorities may request the declarant to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the goods themselves.

## ARTICLE 16

## Accounting segregation

1. Where considerable cost or material difficulties arise in keeping separate stocks of originating and non-originating fungible materials, the customs authorities may, at the written request of those concerned, authorise the so-called 'accounting segregation' method (hereinafter referred to as the 'method') to be used for managing such stocks.
2. The method shall ensure that, at any time, the number of products obtained which could be considered as originating in a SADC EPA State or in the EU is the same as that which would have been obtained had there been physical segregation of the stocks.
3. The customs authorities may grant the authorisation referred to in paragraph 1 subject to any conditions deemed appropriate.
4. The method shall be applied and the application thereof shall be recorded on the basis of the general accounting principles applicable in the country where the product was manufactured.
5. The beneficiary of the method may make out or apply for proofs of origin, as the case may be, for the quantity of products which may be considered as originating. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.
6. The customs authorities shall monitor the use made of the authorisation and may withdraw it whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Protocol.
7. For the purposes of paragraph 1, fungible materials means materials that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another for origin purposes.

## ARTICLE 17

## Shipment of sugar

Shipment by sea between the territories of the Parties of raw sugar not containing added flavouring or colouring matter and destined for further refining, of subheadings 1701.12, 1701.13 and 1701.14 of the Harmonised System, of different origins, shall be allowed without keeping the sugar in separate stores. It shall be ensured that the amounts of such sugar which could be considered as originating is the same as the amounts that would have been declared for import by keeping the sugar in separate stores. The last port of loading should belong to the territory of an ACP EPA State.

## ARTICLE 18

## Exhibitions

1. Originating products, sent for exhibition in a country or territory other than those referred to in Articles 4 and 6 of this Protocol with which cumulation is applicable and sold after the exhibition for importation in the EU or in a SADC EPA State shall benefit on importation from the provisions of this Agreement provided it is shown to the satisfaction of the customs authorities that:
  - (a) an exporter has consigned these products from a SADC EPA State or from the EU 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 a SADC EPA State or in the EU;
  - (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
  - (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
2. A proof of origin must be issued or made out in accordance with the provisions of Title IV and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which the products have been exhibited may be required.
3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

## TITLE IV

## PROOF OF ORIGIN

## ARTICLE 19

## General requirements

1. Products originating in a SADC EPA State shall, on importation into the EU and products originating in the EU shall, on importation into a SADC EPA State, benefit from the provisions of this Agreement upon submission of either:
  - (a) in the cases specified in Article 24(1) of this Protocol, a declaration, subsequently referred to as the "origin declaration", given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified. The text of the origin declaration appears in Annex IV; or
  - (b) a movement certificate EUR 1, a specimen of which appears in Annex III.
2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 29 of this Protocol, benefit from this Agreement without it being necessary to submit any of the documents referred to above.
3. For the purpose of applying the provisions of this Title, the exporters shall endeavour to use a language common to both the SADC EPA States and the EU.

## ARTICLE 20

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

1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.
2. For this purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Annex III. These forms shall be completed in accordance with the provisions of this Protocol. 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 a Member State of the EU or of a SADC EPA State if the products concerned can be considered as products originating in the EU or in the SADC EPA States or in one of the other countries or territories referred to in Article 4 of this Protocol 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 21

## Movement certificates EUR.1 issued retrospectively

Notwithstanding Article 20(7) of this Protocol, a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:

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



"ISSUED RETROSPECTIVELY"

or in Portuguese:

"EMITIDO A POSTERIORI"

5. The endorsement referred to in paragraph 4 shall be inserted in Box 7 of the movement certificate EUR.1.

#### ARTICLE 22

Issue of a duplicate movement certificate EUR.1

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.
2. The duplicate issued in this way must be endorsed with the following word in English:  
"DUPLICATE"  
or in Portuguese:  
"SEGUNDA VIA"
3. The endorsement referred to in paragraph 2 shall be inserted in Box 7 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 23

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 a SADC EPA State or in the EU, 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 SADC EPA States or within the EU. The replacement movement certificate(s) EUR.1 shall be issued by the customs office under whose control the products are placed and endorsed by the customs authority under whose control the products are placed.

#### ARTICLE 24

Conditions for making out an origin declaration

1. An origin declaration as referred to in Article 19(1)(a) of this Protocol may be made out by:
  - (a) an approved exporter within the meaning of Article 25 of this Protocol, or
  - (b) any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.
2. An origin declaration may be made out if the products concerned can be considered as products originating in the SADC EPA States or in the EU or in one of the other countries or territories referred to in Article 4 of this Protocol and fulfil the other requirements of this Protocol.
3. The exporter making out an origin 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 origin 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 to this Protocol, 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. Origin declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 25 of this Protocol 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 origin declaration which identifies him as if it had been signed in manuscript by him.

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6. An origin 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 (2) years after the importation of the products to which it relates.

## ARTICLE 25

## Approved exporter

1. The customs authorities of the exporting country may authorise any exporter who makes frequent shipments of products under the trade cooperation provisions of this Agreement to make out origin declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this 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 authorisation number which shall appear on the origin declaration.
4. The customs authorities shall monitor the use of the authorisation by the approved exporter.
5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

## ARTICLE 26

## Validity of proof of origin

1. A proof of origin shall be valid for ten (10) 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 27

## Submission of proof of origin

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

## ARTICLE 28

## 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) for the interpretation of the Harmonised System falling within Sections XVI and XVII or heading 7308 and 9406 of the Harmonised 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 29

## 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 customs declaration CN22/CN23 or on a sheet of paper annexed to that document.
2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.
3. Furthermore, the total value of these products shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

## ARTICLE 30

## Information procedure for cumulation purposes

1. When Articles 3(2), 3(3), 4(2), and 4(3) of this Protocol are applied, the evidence of originating status within the meaning of this Protocol of the materials coming from a SADC EPA State, from the EU, from another ACP EPA State or from an OCT shall be given by a movement certificate EUR.1, an origin declaration or the supplier's declaration, a specimen of which appears in Annex V A, given by the exporter in any of these countries or territories or in the EU from which the materials came. When Article 6(1) of this Protocol is applied, the evidence of originating status shall be given by Form A or a statement on origin.
2. When Articles 3(4), 3(5), 4(6) and 4(7) of this Protocol are applied, the evidence of the working or processing carried out in a SADC EPA State, in the EU, in another ACP EPA State or in an OCT shall be given by the supplier's declaration a specimen of which appears in Annex V B, given by the exporter in any of these countries or territories or in the EU from which the materials came. A separate supplier's declaration shall be made up by the supplier for each consignment of goods on the commercial invoice related to that shipment or in an annex to that invoice, or on a delivery note or other commercial document related to that shipment which describes the materials concerned in sufficient detail to enable them to be identified.
3. When a supplier regularly supplies a particular customer with goods whose status in respect of the rules of preferential origin is expected to remain constant for considerable periods of time, he may provide a single declaration, hereinafter referred to as 'a long-term supplier's declaration', provided that facts or circumstances on which it is granted remain unchanged, to cover subsequent shipments of those goods. A long-term supplier's declaration may be issued for a period of up to one year from the date of issue of the declaration.
4. A long term supplier's declaration may be issued with retroactive effect. In such cases, its validity may not exceed a period of one year from the date on which it came into effect. However it is recognised that the customs authority would have the right to revoke a long term supplier's declaration, should the circumstances change, or when inaccurate or false information has been provided.
5. The supplier shall inform the client immediately when the long-term supplier's declaration is no longer valid in relation to the goods supplied.
6. The supplier's declaration may be made out on a pre-printed form.
7. The suppliers' declarations shall bear the original signature of the supplier in manuscript. However, where the origin and the supplier's declaration are established using electronic data-processing methods, the supplier's declaration need not be signed in manuscript provided the responsible official in the supplying company is identified to the satisfaction of the customs authorities in the State where the suppliers' declarations are established. The said customs authorities may lay down conditions for the implementation of this paragraph.
8. The supplier's declarations shall be submitted to the customs authorities in the exporting country requested to issue the movement certificate EUR.1.
9. The supplier making out a declaration must be prepared to submit at any time, at the request of the customs authorities of the country where the declaration is made out, all appropriate documents proving that the information given on this declaration is correct.
10. Suppliers' declarations made and information certificates issued before the date of entry into force of this Protocol in accordance with Article 26 of Annex II of Council Regulation (EC) No 1528/2007 shall remain valid for a transitional period of twelve (12) months.

## ARTICLE 31

## Supporting documents

The documents referred to in Articles 20(3) and 24(3) of this Protocol used for the purpose of proving that products covered by a movement certificate EUR.1 or an origin declaration can be considered as products originating in a SADC EPA State, in the EU or in one of the other countries or territories referred to in Articles 4 and 6 of this Protocol 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 a SADC EPA State, in the EU or in one of the other countries or territories referred to in Articles 4 and 6 of this Protocol where these documents are used in accordance with national law;
- (c) documents proving the working or processing of materials in a SADC EPA State, in the EU or in one of the other countries or territories referred to in Articles 4 and 6 of this Protocol, issued or made out in a SADC EPA State, in the EU or in one of the other countries or territories referred to in Articles 4 and 6 of this Protocol where these documents are used in accordance with national law;
- (d) movement certificates EUR.1 or origin declarations proving the originating status of materials used, issued or made out in a SADC EPA State, in the EU or in one of the other countries or territories referred to in Article 4 and in accordance with this Protocol.

## ARTICLE 32

## 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 (3) years the documents referred to in Article 20(3) of this Protocol.

2. The exporter making out an origin declaration shall keep for at least three (3) years a copy of this origin declaration as well as the documents referred to in Article 24(3) of this Protocol.
3. The supplier making out a supplier's declaration shall keep for at least three (3) years copies of the declaration and of the invoice, delivery notes or other commercial document to which this declaration is annexed as well as the documents referred to in Article 30(9) of this Protocol.
4. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least three (3) years the application form referred to in Article 20(2) of this Protocol.
5. The customs authorities of the importing country shall keep for at least three (3) years the movement certificates EUR.1 and the origin declarations submitted to them.

## ARTICLE 33

## 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 34

## Amounts expressed in Euro

1. For the application of the provisions of Article 24(1)(b) and Article 29(3) of this Protocol in cases where products are invoiced in a currency other than the euro, amounts in the national currencies of the SADC EPA States or of the Member States of the EU equivalent to the amounts expressed in Euro shall be fixed annually by each of the countries concerned.
2. A consignment shall benefit from the provisions of Article 24(1)(b) or Article 29(3) of this Protocol by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.
3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in Euro as at the first working day of October. The amounts shall be communicated to the European Commission by 15 October and shall apply from 1 January the following year. The European Commission shall notify all countries concerned of the relevant amounts.
4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in Euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 per cent. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.
5. The amounts expressed in Euro shall be reviewed by the Committee at the request of the EU or of the SADC EPA States. When carrying out this review, the Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in Euro.

## TITLE V

## ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

## ARTICLE 35

## Administrative conditions for products to benefit from this Agreement

1. Products originating within the meaning of this Protocol in a SADC EPA State or in the EU shall benefit, at the time of the customs import declaration, from the preferences resulting from the Agreement only on condition that they were exported on or after the date on which the exporting country complies with the provisions laid down in paragraph 2.
2. The SADC EPA States and the EU shall undertake to put in place:
  - (a) the necessary national and regional arrangements required for the implementation and enforcement of the rules and procedures laid down in this Protocol, including where appropriate the arrangements necessary for the application of Articles 3, 4 and 6 of this Protocol;
  - (b) the administrative structures and systems necessary for an appropriate management and control of the origin of products and compliance with the other conditions laid down in this Protocol.They shall make the notifications referred to in Article 36 of this Protocol.

## ARTICLE 36

## Notification of customs authorities

1. The SADC EPA States and the EU shall provide each other through the European Commission, with the addresses of the customs authorities responsible for issuing and verifying movement certificates EUR.1 and origin declarations or supplier's declarations, and with specimen impressions of the stamps used in their customs offices for the issue of these certificates. Movement certificates EUR.1 and origin declarations or supplier's declarations shall be accepted for the purpose of applying preferential treatment from the date the information is received by the European Commission, the SACU Secretariat and the Ministry of Industry and Trade of Mozambique.
2. The SADC EPA States and the EU shall inform each other immediately whenever there are any changes to the information referred to in paragraph 1.
3. The authorities referred to in paragraph 1 shall act under the authority of the government of the country concerned. The authorities in charge of control and verification shall be part of the governmental authorities of the country concerned.

## ARTICLE 37

## Mutual assistance

1. In order to ensure the proper application of this Protocol, the EU and the SADC EPA States shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1, the origin declarations or the supplier's declarations and the correctness of the information given in these documents.
2. The authorities consulted shall furnish the relevant information concerning the conditions under which the product has been made, indicating especially the conditions in which the rules of origin have been respected in the various SADC EPA States, in the EU and the other countries referred to in Articles 4 and 6 of this Protocol concerned.

## ARTICLE 38

## Verification of proof of origin

1. Subsequent verifications of proof of origin shall be carried out based on risk analysis and 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 origin declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the request for verification. 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 a SADC EPA State, in the EU or in one of the other countries referred to in Articles 4 and 6 of this Protocol and fulfil the other requirements of this Protocol.
6. If in cases of reasonable doubt there is no reply within ten (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.
7. Where the verification procedure or any other available information appears to indicate that the provisions of this Protocol are being contravened, the exporting country on its own initiative or at the request of the importing country shall carry out appropriate enquiries or arrange for such enquiries to be carried out with due urgency to identify and prevent such contraventions and for this purpose the exporting country concerned may invite the participation of the importing country in these verifications.

## ARTICLE 39

## Verification of suppliers' declarations

1. Verification of suppliers' declarations shall be carried out based on risk analysis and at random or whenever the customs authorities of the country where such declarations have been taken into account to issue a movement certificate EUR.1 or to make out an origin declaration, have reasonable doubts as to the authenticity of the document or the correctness of the information given in this document.

2. The customs authorities to which a supplier's declaration is submitted may request the customs authorities of the State where the declaration was made to issue an information certificate, a specimen of which appears in Annex VI. Alternatively, the customs authorities to whom a supplier's declaration is submitted may request the exporter to produce an information certificate issued by the customs authorities of the State where the declaration was made. A copy of the information certificate shall be preserved by the office which has issued it for at least three (3) years.
3. The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. The results must indicate clearly whether the information given in the supplier's declaration is correct and make it possible for them to determine whether and to what extent this supplier's declaration could be taken into account for issuing a movement certificate EUR.1 or for making out an origin declaration.
4. The verification shall be carried out by the customs authorities of the country where the supplier's declaration was made out. For this purpose, they shall have the right to call for any evidence or to carry out any inspection of the supplier's account or any other check which they consider appropriate in order to verify the correctness of any supplier's declaration.
5. Any movement certificate EUR.1 or origin declaration issued or made out on the basis of an incorrect supplier's declaration shall be considered null and void.

## ARTICLE 40

## Dispute settlement

1. Where disputes arise in relation to the verification procedures of Articles 38 and 39 of this Protocol 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 Committee.
2. In all cases the settlement of disputes between the importer and the customs authorities of the importing country shall take place under the legislation of that country.

## ARTICLE 41

## 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 42

## Free zones

1. The SADC EPA States and the EU shall take all necessary steps to ensure that products traded under cover of a proof of origin or a supplier's declaration and 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 a SADC EPA State or in the EU 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 movement certificate EUR.1 at the exporter's request, if the treatment or processing undergone complies with the provisions of this Protocol.

## ARTICLE 43

## Derogations

1. Derogations from this Protocol may be adopted by the Committee, where the development of existing industries or the creation of new industries in the SADC EPA States justifies them.
  - 1.1 The SADC EPA State or States concerned shall, either before or when submitting the matter to the Committee, notify the EU of its request for a derogation together with the reasons for the request in accordance with paragraph 2.
  - 1.2 The EU shall respond positively to all the SADC EPA States' requests which are duly justified in conformity with this Article and which cannot cause serious injury to an established EU industry.
2. In order to facilitate the examination by the Committee of requests for derogation, the SADC EPA State or States making the request shall, by means of the form given in Annex VII, furnish in support of its request the fullest possible information covering in particular the points listed below:
  - (a) description of the finished product;
  - (b) nature and quantity of materials originating in a third country;
  - (c) nature and quantity of materials originating in the SADC EPA States or the countries or territories referred to in Articles 4 and 6 of this Protocol or the materials which have been processed there;
  - (d) manufacturing processes;

- (e) value added;
- (f) number of employees in the enterprise concerned;
- (g) anticipated volume of exports to the EU;
- (h) other possible sources of supply for raw materials;
- (i) reasons for the duration requested in the light of efforts made to find new sources of supply;
- (j) other observations.

The same rules shall apply to any requests for extension. The Committee may modify the form.

3. The examination of requests shall in particular take into account:

- (a) the level of development or the geographical situation of the SADC EPA State or States concerned;
- (b) cases where the application of the existing rules of origin would significantly affect the ability of an existing industry in a SADC EPA State to continue its exports to the EU, with particular reference to cases where this could lead to cessation of its activities;
- (c) specific cases where it can be clearly demonstrated that significant investment in an industry could be deterred by the rules of origin and where a derogation favouring the realisation of the investment program would enable these rules to be satisfied by stages.

4. In every case an examination shall be made to ascertain whether the rules relating to cumulation of origin do not provide a solution to the problem.

5. In addition, when a request for derogation concerns a least-developed SADC EPA State, its examination shall be carried out with a favourable bias having particular regard to:

- (a) the economic and social impact of the decision to be taken especially in respect of employment;
- (b) the need to apply the derogation for a period taking into account the particular situation of the SADC EPA State concerned and its difficulties.

6. In the examination of requests, special account shall be taken, case by case, of the possibility of conferring originating status on products which include in their composition materials originating in LDCs or developing countries with which one or more SADC EPA States have special relations, provided that satisfactory administrative cooperation can be established.

7. Without prejudice to paragraphs 1 to 6, the derogation shall be granted where the value added to the non-originating products used in the SADC EPA State concerned is at least 45 per cent of the value of the finished product, provided that the derogation is not such as to cause serious injury to an economic sector of the EU or of one or more Member States.

8. The Committee shall take steps necessary to ensure that a decision is reached as soon as possible and in any case not later than seventy five (75) working days after the request is received by the EU Co-chairman of the Committee. If the EU does not inform the SADC EPA States of its position on the request within this period, the request shall be deemed to have been accepted.

9. (a) The derogation shall be valid for a period, generally of five (5) years, to be determined by the Committee.

(b) The derogation decision may provide for renewals without a new decision of the Committee being necessary, provided that the SADC EPA State or States concerned submit, three (3) months before the end of each period, proof that they are still unable to meet the conditions of this Protocol, which have been derogated from. If any objection is made to the extension, the Committee shall examine it as soon as possible and decide whether to prolong the derogation. The Committee shall proceed as provided for in paragraph 8. All necessary measures shall be taken to avoid interruptions in the application of the derogation.

(c) In the periods referred to in subparagraphs (a) and (b), the Committee may review the terms for implementing the derogation should a significant change be found to have taken place in the substantive factors governing the decision to grant the derogation. On conclusion of its review the Committee may decide to amend the terms of its decision as regards the scope of derogation or any other condition previously laid down.

10. Notwithstanding paragraphs 1 to 9, an automatic derogation concerning prepared or preserved Albacore tuna (*Thunnus alalunga*) of HS Heading 1604, manufactured from non-originating Albacore tuna of HS Headings 0302 or 0303, shall be granted to Namibia from the date the Agreement takes effect between Namibia and the EU pursuant to Article 113 of this Agreement within an annual quota of 800 metric tons.

11. Notwithstanding paragraphs 1 to 9, an automatic derogation to in Article 7(2)(c) of this Protocol shall be granted to Mozambique. This derogation shall apply for a duration of five (5) years from the entry into force of this Agreement to shrimps, prawns and lobsters of HS Headings 0306 and 1605 caught in the Exclusive Economic Zone of Mozambique and landed and processed in Mozambique.

#### TITLE VI

#### CEUTA AND MELILLA

## ARTICLE 44

## Special conditions

1. The term "EU" used in this Protocol does not cover Ceuta and Melilla. The term "products originating in the EU" does not cover products originating in Ceuta and Melilla.
2. The provisions of this Protocol shall apply mutatis mutandis in determining whether products may be deemed as originating in a SADC EPA State when imported into Ceuta and Melilla.
3. Where products wholly obtained in Ceuta, Melilla or in the EU undergo working and processing in a SADC EPA State, they shall be considered as having been wholly obtained in the SADC EPA States.
4. Working or processing carried out in Ceuta, Melilla or in the EU shall be considered as having been carried out in a SADC EPA State, when materials undergo further working or processing in a SADC EPA State.
5. For the purpose of implementing paragraphs 3 and 4, the insufficient operations listed in Article 9 of this Protocol shall not be considered as working or processing.
6. Ceuta and Melilla shall be considered as a single territory.

## TITLE VII

## FINAL PROVISIONS

## ARTICLE 45

## Revision and application of rules of origin

1. In accordance with Article 101 of this Agreement, the Joint Council shall examine annually, or whenever the SADC EPA States or the EU so request, the application of the provisions of this Protocol and their economic effects with a view to making any necessary amendments or adaptations.
2. The Joint Council shall take into account among other elements the effects on the rules of origin of technological developments
3. The decisions taken shall be implemented as soon as possible.
4. In accordance with Article 50 of this Agreement, the Committee shall, inter alia, take decisions on derogations from this Protocol, under the conditions laid down in Article 43 of this Protocol.

## ARTICLE 46

## Annexes

The Annexes to this Protocol shall form an integral part thereof.

## ARTICLE 47

## Implementation of the Protocol

The EU and the SADC EPA States shall each take the steps necessary to implement 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 8 of the Protocol.

## Note 2:

1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonised System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in 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. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in columns 3 or 4 apply to all products which, under the Harmonised System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
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.
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:

1. The provisions of Article 8 of this Protocol concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the EU or in the SADC EPA States.

## 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 EU 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 EU. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

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. Therefore, 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. 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.
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.

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 6.3 below in relation to textiles).

## Example:

The rule for prepared foods of heading No 1904 which specifically excludes the use of non-originating 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.

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:

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.
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.
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. 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:

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).
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,
- current conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of polyphenylene sulphide,
- synthetic man-made staple fibres of polyvinyl chloride,

- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
  - yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,
  - yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,
  - products of heading No 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading No 5605.

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.

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.
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:

1. In the case of those textile products, which are marked in the list by a footnote referring to this Introductory Note, textile trimmings and accessories which do not satisfy the rule set out in the list in column 3 for the made up products concerned may be used provided that their weight does not exceed 10% of the total weight of all the textile materials incorporated.

Textile trimmings and accessories are those classified in Chapters 50 to 63. Linings and interlinings are not to be regarded as trimmings or accessories.

2. Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 3.5.
3. In accordance with Note 3.5, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.

For example<sup>9</sup>, if a rule in the list says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

4. Where a percentage rule applies, the value of trimmings and accessories must be taken into account when calculating the value of the non-originating materials incorporated.

Note 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;
  - (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; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
  - (g) polymerisation;
  - (h) alkylation;
  - (i) isomerisation.
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;
  - (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; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
  - (g) polymerisation;
  - (h) alkylation;
  - (i) isomerisation;
  - (j) 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);
  - (k) in respect of products falling within heading No 2710 only, deparaffining by a process other than filtering;
  - (l) 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 desulphurisation, 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 decolourisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
  - (m) 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 distils, by volume, including losses, at 300°C by the ASTM D 86 method;
  - (n) 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.

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 contents, any combination of these operations or like operations do not confer origin.

## 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 this Agreement. It is therefore necessary to consult the other parts of this Agreement.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3)	Working or processing carried out on non-originating materials that confers originating status (4)
Chapter 01	Live animals	All the animals of Chapter 1 used must be wholly obtained	
Chapter 02	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained	
ex Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates; except for:	All the materials of Chapter 3 used must be wholly obtained	
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex-works price of the product	
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex-works price of the product	
ex 0306	Crustaceans, whether in shell or not, dried, salted or in brine smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex-works price of the product	
ex 0307	Molluscs, whether in shell or not, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex-works price of the product	
ex 0308	Aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex-works price of the product	
ex Chapter 04	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,	Manufacture in which:	

	kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	<p>- all the materials of Chapter 4 used must be wholly obtained;</p> <p>- any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating;</p> <p>- the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</p>
ex Chapter 05	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used must be wholly obtained
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair
Chapter 06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	<p>Manufacture in which:</p> <p>- all the materials of Chapter 6 used must be wholly obtained;</p> <p>- the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained;
Chapter 08	Edible fruit and nuts; peel of citrus fruits or melons	<p>Manufacture in which:</p> <p>- all the fruit and nuts used must be wholly obtained;</p> <p>- the value of any materials of Chapter 17 used does not exceed 30% of the value of the ex-works price of the product</p>
ex Chapter 09	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be wholly obtained
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading
0902	Tea, whether or not flavoured	Manufacture from materials of any heading
ex 0910	Mixtures of spices	Manufacture from materials of any heading
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly obtained

ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be wholly obtained
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained
1301	Lac; natural gums, resins, gum resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading No 1301 used may not exceed 50% of the ex-works price of the product
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
	Other	Manufacture in which all the materials of Chapters 2 and 3 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	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516	Manufacture in which:  - all the materials of Chapters 2 and 4 used must be wholly obtained;  - all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used
ex Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for:	Manufacture from animals of Chapter 1
1604 and 1605	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex-works price of the product



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
ex 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
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which:
		- all the materials used are classified within a heading other than that of the product;
		- the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
Chapter 18	Cocoa and cocoa preparations	Manufacture in which:
		- all the materials used are classified within a heading other than that of the product;
		- the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food	

	<p>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:</p> <ul style="list-style-type: none"> <li>- Malt extract</li> <li>- Other</li> </ul>	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul>
1902	<p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:</p> <ul style="list-style-type: none"> <li>- Containing 20% or less by weight of meat, meat offal, fish, crustaceans or molluscs</li> <li>- Containing more than 20% by weight of meat, meat offal, fish, crustaceans or molluscs</li> </ul>	<p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained;</li> <li>- all the materials of Chapters 2 and 3 used must be wholly obtained</li> </ul>
1903	<p>Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms</p>	<p>Manufacture from materials of any heading except potato starch of heading No 1108</p>
1904	<p>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials not classified within heading No 1806;</li> <li>- in which all the cereals and flour (except durum wheat and its derivatives and <i>Zea mays</i> maize) used must be wholly obtained;</li> <li>- in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul>
1905	<p>Bread, pastry, cakes, biscuits and other</p>	<p>Manufacture from materials of any heading</p>

	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	except those of Chapter 11
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
ex 2008	- Nuts, not containing added sugar or spirit	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: - all the materials used are classified within a heading other than that of the product;  - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which: - all the materials used are classified within a heading other than that of the product;  - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of

		the product
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- all the chicory used must be wholly obtained</li> </ul>
2103	<p>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</p> <ul style="list-style-type: none"> <li>- Sauces and preparations therefor; mixed condiments and mixed seasonings</li> <li>- Mustard flour and meal and prepared mustard</li> </ul>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used</p> <p>Manufacture from materials of any heading</p>
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	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul>
ex Chapter 22	Beverages, spirits and vinegar; except for:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- all the grapes or any material derived from grapes used must be wholly obtained</li> </ul>
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	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of any materials of Chapter 17 used</li> </ul>

		does not exceed 30% of the ex-works price of the product;
		- any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength	<p>Manufacture:</p> <p>- using materials not classified in headings 2207 or 2208,</p> <p>- in which all the grapes or any materials 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</p>
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages	<p>Manufacture:</p> <p>- from materials not classified within heading Nos 2207 or 2208,</p> <p>- 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</p>
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% by weight of olive oil	Manufacture in which all the olives used must be wholly obtained
2309	Preparations of a kind used in animal feeding	<p>Manufacture in which:</p> <p>- all the cereals, sugar or molasses, meat or milk used must already be originating;</p>

		- all the materials of Chapter 3 used must be wholly obtained
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used must be wholly obtained
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating
ex 2403	Smoking tobacco	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm
ex 2516	Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm
ex 2518	Calcined dolomite	Calcination of dolomite not calcined
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	Manufacture in which all the materials used are classified within a heading other than that of

	waxes; except for:	the product	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>10</sup>	Other operations than those referred to in column (3) 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) <sup>11</sup>	Other operations than those referred to in column (3) 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) <sup>12</sup>	Other operations than those referred to in column (3) 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) <sup>12</sup>	Other operations than those referred to in column (3) 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
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) <sup>13</sup>	Other operations than those referred to in column (3) 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) <sup>13</sup>	Other operations than those referred to in column (3) 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	Operations of refining and/or one or more specific process(es) <sup>14</sup>	Other operations than those referred to in column (3) in which all the materials used are

	mineral tar or on mineral tar pitch (for example, bituminous mastics, cut backs)		classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare earth metals, of radioactive elements or of isotopes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2805	"Mischmetall"	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraboratepentahydrate	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 284210	Non- chemically defined aluminosilicates	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 2852	- Mercury compounds of Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 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
	- Mercury compounds of Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 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
	- Mercury compounds of Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
	- Nucleic acids and their salts, whether or not chemically defined; other heterocyclic	Manufacture from materials of any heading. However, the value of all the materials of	Manufacture in which the value of all the materials used does not exceed 40% of the ex-



	compounds	headings Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex works price of the product	works price of the product
	- Mercury compounds of chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 29	Organic chemicals; except for:	Manufacture 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) <sup>15</sup>	Other operations than those referred to in column (3) 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) <sup>15</sup>	Other operations than those referred to in column (3) 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 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 headings 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

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- Cyclic acetals and internal hemiacetals and	Manufacture from materials of any heading	Manufacture in which the value of all the
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	their halogenated, sulphonated, nitrated or nitrosated derivatives		materials used does not exceed 40% of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 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 headings 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 2937	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones:  - Other heterocyclic compounds with nitrogen hetero atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 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
	- Other nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 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 2939	Concentrates of poppy straw containing not less than 50% by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 30	Pharmaceutical products; except for:	Manufacture 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	
ex3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro organisms (excluding yeasts) and similar products:  - Products consisting of two or more constituents which have been mixed together	Manufacture from materials of any heading, including other materials of heading No 3002.	

for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	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, blood globulins and serum globulins	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 globulins and serum globulins	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	
- Other carboxyimide function compounds (including saccharin and its salts) and imine function compounds, in the form of peptides and proteins which are directly involved in the regulation of immunological processes	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
- Heterocyclic compounds with nitrogen hetero- atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
- Other hormones, prostaglandins, thromboxanes and leukotrienes, natural or	Manufacture in which all the materials used are classified within a heading other than that of	Manufacture in which the value of all the materials used does not exceed 40% of the ex-

	reproduced by synthesis, in the form of peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones, in the form of peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes	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	works price of the product
3003 and 3004	<p>- Other polyethers, in primary forms, in the form of peptides and proteins which are directly involved in the regulation of immunological processes</p> <p>Medicaments (excluding goods of heading No 3002, 3005 or 3006):</p> <p>- Obtained from amikacin of heading No 2941</p> <p>- Other</p>	<p>Manufacture in which the value of the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product<sup>16</sup></p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product</p> <p>Manufacture in which:</p> <p>- all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product;</p> <p>- the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex3006	<p>Appliances identifiable for ostomy use made of plastic</p> <p>Sterile absorbable surgical or dental yarn and sterile surgical or dental adhesion barriers, whether or not absorbable:</p> <p>- Made of plastic (ex3920 or ex3921):</p> <p>- Ionomer sheet or film</p>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium</p>	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	
	- Foils of plastic, metallised	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron <sup>17</sup>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
	- 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
	- Addition homopolymerisation products in which a single monomer contributes more than 99% by weight to the total polymer content	Manufacture in which: - the value of all the materials used does not exceed 50% of the ex-works price of the product;	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
		- the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product <sup>18</sup>	
	- 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 <sup>18</sup>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
	- Made of fabrics	Manufacture from yarn <sup>19</sup>	
300670	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 300692	Waste pharmaceuticals: Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 31	Fertilisers; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorous and potassium; other fertilisers; goods of this Chapter, in tablets or similar		f o r m

n packages of a gross weight not	Manufacture in which:  - all the materials used are classified within a heading other than that of the product. However, materials classified within the same	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
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	<p>exceeding 10 kg, except for:</p> <ul style="list-style-type: none"> <li>- sodium nitrate</li> <li>- calcium cyanamide</li> <li>- potassium sulphate</li> <li>- magnesium potassium sulphate</li> </ul>	<p>heading may be used provided their value does not exceed 20% of the ex-works price of the product;</p> <p>- the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes <sup>20</sup>	Manufacture from materials of any heading, except headings 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" <sup>21</sup> 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	Operations of refining and/or one or more specific process(es) <sup>22</sup>	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of



	weight		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
3404	Artificial waxes and prepared waxes:  - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax  - Other	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  Manufacture from materials of any heading, except:  - hydrogenated oils having the character of waxes of heading No 1516;  - fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823;  - materials of heading No 3404.  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, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:  - Starch ethers and esters  - Other	Manufacture from materials of any heading, including other materials of heading No 3505  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  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	

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, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:  - Instant print film for colour photography, in packs  - Other	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702. However, materials from heading No 3702 may be used provided their value does not exceed 30% of the ex-works price of the product  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  Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture 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
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

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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	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		
	- Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading No 3811 used does not exceed 50% of the ex-works price of the product	

	- Other	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
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 vanish 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
ex 3821	Prepared culture media for the maintenance of micro organisms (including viruses and the like) or of plant, human or animal cells.	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3822	Diagnostic or laboratory reagents on a backing 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:	

ex3825

The following of this heading:

Prepared binders for foundry moulds or cores based on natural resinous products

Naphthenic acids, their water insoluble salts and their esters

Sorbitol other than that of heading No 2905

Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenatedsulphonic acids of oils obtained from bituminous minerals, and their salts

Ion exchangers

Getters for vacuum tubes

Alkaline iron oxide for the purification of gas

Ammoniacal gas liquors and spent oxide produced in coal gas purification

Sulphonaphthenic acids, their water insoluble salts and their esters

Fusel oil and Dippel's oil

Mixtures of salts having different anions

Copying pastes with a basis of gelatin, whether or not on a paper or textile backing

- Other

Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in note 6 to this chapter:

- Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included

- Wadding, gauze, bandages and similar articles (for example, dressings, adhesive

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

Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

Manufacture in which all the materials used are classified within a heading other than that of

	<p>articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes</p> <p>- Syringes, needles, catheters, cannulae and the like</p>	<p>classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture in which:</p> <p>- all the materials used are classified within a heading other than that of the product;</p> <p>- the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
3826	<p>- Clinical waste: surgical gloves, mittens and mitts</p> <p>Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
3901 to 3915	<p>Plastics in primary forms, waste, parings and scrap, of plastic; except for heading Nos ex 3907 and 3912 for which the rules are set out below:</p> <p>- Addition homopolymerisation products in which a single monomer contributes more than 99% by weight to the total polymer content</p>	<p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 50% of the ex-works price of the product;</p> <p>- the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product<sup>23</sup></p>	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
	Other	<p>Manufacture in which the value of the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product<sup>23</sup></p>	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
ex 3907	<p>Copolymer, made from polycarbonate and acrylonitrile butadiene styrene copolymer (ABS)</p> <p>Polyester</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product<sup>23</sup></p> <p>Manufacture in which the value of any materials of Chapter 39 used does not exceed</p>	

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20% of the ex-works price of the product
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		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 headings 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
	- Other		
	- Addition homopolymerisation products in which a single monomer contributes more than 99% by weight to the total polymer content	Manufacture in which:	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
		- the value of all the materials used does not exceed 50% of the ex-works price of the product;	
		- the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product <sup>24</sup>	
	- 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 <sup>24</sup>	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:	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
		- the value of all the materials used does not exceed 50% of the ex-works price of the product;	
		- 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	
ex 3920	Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 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	

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price of the product

ex 3921	Foils of plastic, metallised	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron <sup>25</sup>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture 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, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50% of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:		
	Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	
	Other	Manufacture from materials of any heading, except those of heading Nos 4011 or 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than fur skins) 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 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of tanned leather	Manufacture in which all the materials used are classified within a heading other than that of the product
4107, 4112 and 4113	Leather further prepared after tanning or crusting, including parchment dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114	Retanning of tanned leather	Manufacture in which all the materials used are classified within a heading other than that of the product
ex4114	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of heading Nos 4104 to 4107, 4112 or 4113, 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	
ex Chapter 43	Fur skins 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 fur skins, assembled: Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non assembled tanned or dressed furskins
	Other	Manufacture from non assembled, tanned or dressed furskins
4303	Articles of apparel, clothing accessories and other articles of fur skin	Manufacture from non assembled tanned or dressed furskins of heading 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	Sanding or finger- jointing
	- 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
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:  - all the materials used are classified within a heading other than that of the product;  - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 4818	Toilet paper	Manufacture from paper making materials of Chapter 47
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which:  all the materials used are classified within a heading other than that of the product;  the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper- making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading Nos 4909 or 4911	
4910	Calendars of any kind, printed, including calendar blocks:  Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard	Manufacture in which:  all the materials used are classified within a heading other than that of the product;  - the value of all the materials used does not exceed 50% of the ex-works price of the product	
	Other	Manufacture from materials not classified in heading Nos 4909 or 4911	
ex Chapter 50	Silk; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from <sup>26</sup>  - raw silk or silk waste carded or combed or otherwise prepared for spinning,  - other natural fibres not carded or combed or otherwise prepared for spinning,  - chemical materials or textile pulp, or  - paper making materials	
5007	Woven fabrics of silk or of silk waste	Manufacture from yarn <sup>26</sup>	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing,

			impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	<p>Manufacture from<sup>27</sup></p> <ul style="list-style-type: none"> <li>- raw silk or silk waste carded or combed or otherwise prepared for spinning,</li> <li>- natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp,</li> <li>- or</li> <li>- paper- making materials</li> </ul>	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	Manufacture from yarn <sup>28</sup>	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product
ex Chapter 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	<p>Manufacture from<sup>28</sup></p> <ul style="list-style-type: none"> <li>- raw silk or silk waste carded or combed or otherwise prepared for spinning,</li> <li>- natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper- making materials</li> </ul>	
5208 to 5212	Woven fabrics of cotton	Manufacture from yarn <sup>29</sup>	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the

			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	<p>Manufacture from<sup>29</sup></p> <ul style="list-style-type: none"> <li>- raw silk or silk waste carded or combed or otherwise prepared for spinning,</li> <li>- natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper- making materials</li> </ul>	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	Manufacture from yarn <sup>30</sup>	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product
5401 to 5406	Yarn, monofilament and thread of man made filaments	<p>Manufacture from<sup>30</sup></p> <ul style="list-style-type: none"> <li>- raw silk or silk waste carded or combed or otherwise prepared for spinning,</li> <li>- natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper making materials</li> </ul>	
5407 and 5408	Woven fabrics of man- made filament yarn:	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product



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	<p>Manufacture from<sup>31</sup></p> <ul style="list-style-type: none"> <li>- raw silk or silk waste carded or combed or otherwise prepared for spinning,</li> <li>- natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper- making materials</li> </ul>	
5512 to 5516	Woven fabrics of man made staple fibres:	Manufacture from yarn <sup>32</sup>	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product
ex Chapter 56	Wadding, felt and non wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	<p>Manufacture from<sup>32</sup>:</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper making materials</li> </ul>	
5602	<p>Felt, whether or not impregnated, coated, covered or laminated:</p> <ul style="list-style-type: none"> <li>- Needleloom felt</li> </ul>	<p>Manufacture from<sup>32</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- chemical materials or textile pulp</li> </ul>	
	- Other	<p>Manufacture from<sup>33</sup></p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man- made staple fibres, or</li> <li>- chemical materials or textile pulp</li> </ul>	

		- 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 <sup>33</sup> :
		- natural fibres not carded or combed or otherwise processed for spinning,
		- chemical materials or textile pulp, or
		- paper- making materials
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from <sup>34</sup> :
		- natural fibres,
		- man- made staple fibres not carded or combed or otherwise processed for spinning,
		- chemical materials or textile pulp, or
		- paper- making materials
5606	Gimped yarn, and strip and the like of heading 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 <sup>34</sup> :
		- natural fibres,
		- man- made staple fibres not carded or combed or otherwise processed for spinning,
		- chemical materials or textile pulp, or
		- paper- making materials
Chapter 57	Carpets and other textile floor coverings:	
	- Of needle loom felt	Manufacture from <sup>34</sup> :
		- natural fibres, or
		- chemical materials or textile pulp.
		However jute fabric may be used as backing

	- Of other felt	Manufacture from <sup>35</sup> :  - natural fibres not carded or combed or otherwise processed for spinning, - or chemical materials or textile pulp	
	Other	Manufacture from yarn <sup>35</sup> . However jute fabric may be used as backing	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	Manufacture from yarn <sup>35</sup>	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product
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 the value of all the materials used does not exceed 50% of the ex-works price of the product	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	Manufacture from yarn	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut	Manufacture from yarn <sup>36</sup>	

	to shape		
5905	Textile wall coverings:	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product
5906	Rubberised textile fabrics, other than those of heading No 5902	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	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product
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	
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 yarn <sup>37</sup>	
	- Other	Manufacture from yarn <sup>37</sup>	
Chapter 60	Knitted or crocheted fabrics	Manufacture from yarn <sup>37</sup>	
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 fabric	
	- Other	Manufacture from yarn <sup>38</sup>	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from fabric	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		
	Embroidered	Manufacture from yarn <sup>(38) (39)</sup>	Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product <sup>(39)</sup>
	- Other	Manufacture from yarn <sup>(38) (39)</sup>	Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted goods of heading Nos 6213 and 6214 used does not exceed 47,5% of the ex-works price of the product
ex 6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212		
	Embroidered	Manufacture from yarn <sup>40</sup>	Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product <sup>40</sup>
	- Fire resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn <sup>40</sup>	Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product <sup>40</sup>
	- Interlinings for collars and cuffs, cut out	Manufacture in which:	
		- all the materials used are classified within a heading other than that of the product;	
		- the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 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  Other: Embroidered	Manufacture from <sup>41</sup> : natural fibres, or chemical materials or textile pulp   Manufacture from yarn <sup>(42) (43)</sup>	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 yarn <sup>(44) (45)</sup>	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from yarn <sup>44</sup>	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:	Manufacture from fabric	
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 25% 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	
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	ex Chapter 66	Umbrellas, sun umbrellas, walking sticks, seat sticks, whips, riding crops, and parts thereof;

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Manufacture from yarn or textile fibres<sup>46</sup>

Manufacture in which all the materials used are classified within a heading other than that of

	except for:	the product
6601	Umbrellas and sun umbrellas (including walking- stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture 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, ex 7004 and ex 7005	Glass with a non reflecting layer	Manufacture from materials of heading No 7001
7006	Glass of heading No 7003, 7004 or 7005, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:	
	Glass plate substrate coated with dielectric thin film, semi conductor grade, in accordance with SEMII standards <sup>47</sup>	Manufacture from non coated glass plate substrate of heading No 7006
	- Other	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	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of	



ving jars of glass; stoppers, lids	Manufacture from materials of heading No 7001  Manufacture in which all the materials used are classified within a heading other than that of the product	Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex- works price of the product
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7013	goods; preserving jars of glass; stoppers, lids and other closures, of glass  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	Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product  or  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: uncoloured slivers, rovings, yarn or chopped strands, or glass wool	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi- precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	
7106, 7108 and 7110	Precious metals:  Unwrought	Manufacture from materials not classified within heading No 7106, 7108 or 7110	Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110  Or  Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals
ex 7107, ex 7109 and ex 7111	Semi manufactured or in powder form Metals clad with precious metals, semi-manufactured	Manufacture from unwrought precious metals Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of	Manufacture from base metal parts, not plated or covered with precious metals, provided the

		classified within a heading other than that of the product	or covered with precious metals, provided the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 72	Iron and steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non alloy steel	Manufacture from ingots or other primary forms or semi- finished materials of headings No 7206 or 7207	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No 7207	
ex 7218	Semi-finished products	Manufacture from materials of headings No 7201, 7202, 7203, 7204 or 7205	
7219 to 7222	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms or semi-finished materials of heading No 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No 7218	
ex 7224	Semi-finished products	Manufacture from materials of headings No 7201, 7202, 7203, 7204 or 7205	
7225 to 7228	Flat-rolled products, hot rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of headings No 7206, 7207, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading No 7206	
7302	Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rackrails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross ties), fish plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails		X5CrNiMo 1712), consisting of several parts
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel		
ex 7307	Tube or pipe fittings of stainless steel (ISO No		

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Manufacture from materials of heading No 7206

Manufacture from materials of heading No 7206, 7207,  
7218 or 7224

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: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 50% of the ex-works price of the product
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product
7403	Refined copper and copper alloys, unwrought:	
	- 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:  - all the materials used are classified within a heading other than that of the product;

		- the value of all the materials used does not exceed 50% of the ex-works price of the product	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture in which:	
		- all the materials used are classified within a heading other than that of the product;	
		- the value of all the materials used does not exceed 50% of the ex-works price of the product	
7601	Unwrought aluminium	Manufacture in which:	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
		- all the materials used are classified within a heading other than that of the product; and	
		- the value of all the materials used does not exceed 50% of the ex-works price of the product	
7602	Aluminium waste and 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:	
		- all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used;	
		- the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 77	Reserved for possible future use in HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture in which:	
		- all the materials used are classified within a heading other than that of the product;	

		- the value of all the materials used does not exceed 50% of the ex-works price of the product
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:
		- all the materials used are classified within a heading other than that of the product;
		- the value of all the materials used does not exceed 50% of the ex-works price of the product
7901	Unwrought zinc	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:
		- all the materials used are classified within a heading other than that of the product;
		- the value of all the materials used does not exceed 50% of the ex-works price of the product
8001	Unwrought tin	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
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture in which:  - all the materials used are classified within a heading other than that of the product;  - the value of all the materials used does not exceed 40% of the ex-works price of the product
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which:  - all the materials used are classified within a heading other than that of the product;  - the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used
8215	Spoons, forks, ladles, skimmers, cake-servers, fish knives, butter knives, sugar tongs and	Manufacture in which all the materials used are classified within a heading other than that of



	similar kitchen or tableware	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	
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:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul>	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 the value of all the materials used does not exceed 30% of the ex-works price of the final product	
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); superheated water boilers	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul>	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

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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	
8411	Turbo-jets, turbo propellers and other gas turbines	Manufacture in which:  - all the materials used are classified within a heading other than that of the product;  - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 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:  - all the materials used are classified within a heading other than that of the product;  - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture in which:  - all the materials used are classified within a heading other than that of the product;  - the value of all the materials used does not exceed 40% of the ex- works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
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:  - 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 25% of the ex-works price of the product

		- the value of all the materials used does not exceed 40% of the ex-works price of the product;	
		- the value of all the non originating materials used does not exceed the value of the originating materials used	
ex 8419	Machines for wood, paper pulp and paperboard industries	<p>Manufacture:</p> <p>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</p> <p>- where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	<p>Manufacture:</p> <p>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</p> <p>- where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	<p>Manufacture in which:</p> <p>- all the materials used are classified within a heading other than that of the product;</p> <p>- the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	<p>Manufacture:</p> <p>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</p> <p>- where, within the above limit, the materials classified within heading No 8431 are only</p>	used up to a value of 10% of the ex-works

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Manufacture in which the value of all the materials used does not exceed 30% of the ex- works price of the product

		price of the product	
	Road rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
	- Other	<p>Manufacture:</p> <p>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</p> <p>- where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10% of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
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	<p>Manufacture:</p> <p>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</p> <p>- where, within the above limit, the 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</p>	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	<p>Manufacture:</p> <p>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</p> <p>- where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	<p>Manufacture:</p> <p>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</p> <p>- where, within the above limit, the materials</p>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

		- where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product	
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of headings Nos 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8452	<p>- Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:</p> <p>- Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor</p>	<p>Manufacture:</p> <p>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</p> <p>- where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used;</p> <p>- where the thread tension, crochet and zigzag mechanisms used are already originating</p>	
	- 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 headings Nos 8456 to 8466; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8482	Ball or roller bearings	<p>Manufacture in which:</p> <p>- all the materials used are classified within a</p>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

		heading other than that of the product;	
		- the value of all the materials used does not exceed 40% of the ex-works price of the product	
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8486	Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic beam or plasma arc processes and parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
	Machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
	Machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass and parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
	Marking-out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
	Moulds, injection or compression types	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
	Lifting, handling, loading or unloading machinery	Manufacture:  - in which the value of all the materials used does not exceed 40% of the ex-works price of the product;  - 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
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	



ex Chapter 85	elsewhere in this Chapter Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture in which: -all the materials used are classified within a heading other than that of the product;  - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture:  -in which the value of all the materials used does not exceed 40% of the ex-works price of the product;  -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:  - in which the value of all the materials used does not exceed 40% of the ex-works price of the product;  - where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 10% of the ex-works price of the product	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	
ex 8517	Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443, 8525, 8527 or 8528;	Manufacture:  - in which the value of all the materials used does not exceed 40% of the ex-works price of the product;  - 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
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their		e n

	osures; audio frequency electric amplifiers; electric sound amplifier sets	Manufacture:  - in which the value of all the materials used does not exceed 40% of the ex-works price of	Manufacture in which the value of all the materials used does not exceed 25% of the ex- works price of the product
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	electric sound amplifier sets	does not exceed 40% of the ex-works price of the product;  - where the value of all the non-originating materials used does not exceed the value of the originating materials used	
8519	Sound 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;  - 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: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product;  - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of heading Nos 8519 or 8521	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8523	Discs, tapes, solid state non-volatile storage devices, 'smart cards' and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37:  - Unrecorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37;  - Recorded discs, tapes solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product  Manufacture:  - in which the value of all the materials used does not exceed 40% of the ex-works price of the product;  - where, within the above limit, the materials classified within heading No 8523 are only	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

		classified within heading No 8523 are only used up to a value of 10% of the ex-works price of the product	
	Matrices and masters for the production of discs, but excluding products of Chapter 37;	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
	- Proximity cards and "smart cards" with two or more electronic integrated circuits	Manufacture in which: - all the materials used are classified within a heading other than that of the product;  - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
	- "Smart cards" with one electronic integrated circuit	Manufacture:  - in which the value of all the materials used does not exceed 40% of the ex-works price of the product;  - 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
8525	Transmission apparatus for radio broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; digital cameras and video camera recorders	Manufacture:  - in which the value of all the materials used does not exceed 40% of the ex-works price of the product;  - where the value of all the non-originating materials used does not exceed the value of the originating materials used	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:  - in which the value of all the materials used does not exceed 40% of the ex-works price of the product;  - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8527	Reception apparatus for radio broadcasting, whether or not combined, in the same housing,	Manufacture:	Manufacture in which the value of all the materials used does not exceed 25% of the ex-

	whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	<p>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</p> <p>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</p>	materials used does not exceed 25% of the ex-works price of the product
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		
	- Monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471	Manufacture in which the value of all the materials used does not exceed 40% 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	
	- Suitable for use solely or principally with monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data processing system of heading 8471	<p>Manufacture in which:</p> <p>- all the materials used are classified within a heading other than that of the product;</p> <p>- the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
	- Other	<p>Manufacture:</p> <p>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</p> <p>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</p>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, (for example, switches,		f u s e

ghtning arresters, voltage limiters,	Manufacture:  -in which the value of all the materials used does not exceed 40% of the ex-works price of	Manufacture in which the value of all the materials used does not exceed 30% of the ex- works price of the product
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8536

surge suppressors, plugs, and other connectors, junction boxes), for a voltage exceeding 1 000 Volt

the product;

- where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10% of the ex-works price of the product

Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1000 Volt; connectors for optical fibres, optical fibre bundles or cables:

- Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1 000 Volt

Manufacture:

- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;

- where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10% of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

- Connectors for optical fibres, optical fibre bundles or cables

- Of plastics

Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

- Of ceramics

Manufacture in which all the materials used are classified within a heading other than that of the product

- Of copper

Manufacture in which:

- all the materials used are classified within a heading other than that of the product;

- the value of all the materials used does not exceed 50% of the ex-works price of the product

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,

Manufacture:

- in which the value of all the materials used does not exceed 40% of the ex-works price of

Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

	including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517	the product;  - where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10% of the ex-works price of the product	
ex 8541	Diodes, transistors and similar semi conductor devices, except wafers not yet cut into chips	Manufacture in which:  - all the materials used are classified within a heading other than that of the product;  - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
	Monolithic integrated circuits	Manufacture:  - in which the value of all the materials used does not exceed 40% of the ex-works price of the product;  - where, within the above limit, the materials classified within heading No 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
	- Multichips which are parts of machinery or apparatus, not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
	- Other	Manufacture:  - in which the value of all the materials used does not exceed 40% of the ex-works price of the product;  - where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres,		whether or not assembled with electric conductors or fitted with connectors



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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:		
	Electronic micro assemblies	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10% of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
	- Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields;	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

	parts of the foregoing	- the value of all the materials used does not exceed 40% 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	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
	With reciprocating internal combustion piston engine of a cylinder capacity: Exceeding 50 cc	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
	Other	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	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	<p>Manufacture in which:</p> <p>- all the materials used are classified within a heading other than that of the product;</p> <p>- the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading including other materials of heading No 8804	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	<p>Manufacture in which:</p> <p>- all the materials used are classified within a heading other than that of the product;</p> <p>- the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked		other than such elements of glass not optically worked
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus,		

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Manufacture in which the value of all the materials used does not exceed 40% of the ex- works price of the product

Manufacture in which the value of all the materials used does not exceed 40% of the ex- works price of the product

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	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product;</li> <li>- the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs.	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product;</li> <li>- the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product;</li> <li>- the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

		exceed 40% of the ex-works price of the product;	
		-the value of all the non-originating materials used does not exceed the value of the originating materials used	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
	- 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:	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
		- all the materials used are classified within a heading other than that of the product;	
		- the value of all the materials used does not exceed 40% of the ex-works price of the product	
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:	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
		- all the materials used are classified within a heading other than that of the product;	
		- the value of all the materials used does not exceed 40% of the ex-works price of the product	
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture in which:	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
		- all the materials used are classified within a	

		heading other than that of the product;	
		- the value of all the materials used does not exceed 40% of the ex-works price of the product	
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032.	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
	-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:	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
		- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;	
		- where the value of all the non-originating materials used does not exceed the value of the originating materials used	
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading Nos 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	Manufacture in which the value of all the	



	instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	materials used does not exceed 40% of the ex-works price of the product	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9105	Other clocks	<p>Manufacture:</p> <p>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</p> <p>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</p>	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	<p>Manufacture:</p> <p>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</p> <p>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</p>	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	<p>Manufacture:</p> <p>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</p> <p>- where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 10% of the ex-works</p>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

		price of the product	
9111	Watch cases and parts thereof	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9113	<p>Watch straps, watch bands and watch bracelets, and parts thereof:</p> <ul style="list-style-type: none"> <li>- Of base metal, whether or not gold or silver-plated, or of metal clad with precious metal</li> <li>Other</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
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
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 9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> </ul>	

		- 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
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:  - all the materials used are classified within a heading other than that of the product;  - the value of all the materials used does not exceed 50% of the ex-works price of the product
9608	Ball-points pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; penholders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609	Manufacture in which all the materials used are classified within a heading other than that of the product. However, nibs or nib-points classified within the same heading may be used
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which:  - all the materials used are classified within a heading other than that of the product;  - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 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

ex 9614

Smoking pipes and pipe bowls

product

Manufacture from roughly shaped blocks

**ANNEX II (A)****DEROGATIONS FROM THE LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS, ACCORDING TO ARTICLE 8(2) OF THIS PROTOCOL**

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

## Common provisions

1. For the products described in the table below, the following rules may also apply instead of the rules set out in Annex II.
2. A proof of origin issued or made out pursuant to this Annex shall contain the following statement in English:  
 "Derogation-Annex II(a) of Protocol 1: materials of HS heading No , originating from used."  
 These statements shall be contained in box 7 of movement certificates EUR.1 referred to in Article 20 of this Protocol, or shall be added to the origin declaration referred to in Article 24 of this Protocol.
3. The SADC EPA States and the Member States of the EU shall take the measures necessary on their part to implement this Annex.

HS heading	Description of product	Working or processing, carried out on non originating materials, which confers originating status
ex Chapter 4	Dairy produce, with a content of materials of Chapter 17 not more than 20% by weight	Manufacture in which all the materials of Chapter 4 used are wholly obtained
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained.
ex Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons, - with a content of materials of Chapter 17 not more than 20% by weight	Manufacture in which all the materials of Chapter 8 used are wholly obtained,
ex 1101 to ex 1104	Products of the milling industry, of cereals other than rice	Manufacture from cereals of Chapter 10, other than rice of heading 1006
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture from materials of any heading except that of the product
1301	Lac; natural gums, resins, gum resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 60% of the ex-works price of the product
ex 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: - other than mucilages and thickeners, modified, derived from vegetable products	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
ex 1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified; -Other than solid fractions	Manufacture from materials of any heading except that of the product
ex 1507 to ex 1515	Vegetable oils and their fractions:	Manufacture from materials of any subheading except that of the product

	- 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	
ex 1516	<p>- other than olive oils under headings 1509 and 1510</p> <p>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared:</p> <p>- fats and oils and their fractions of hydrogenated castor oil, so called "opal wax"</p>	<p>Manufacture from materials of any heading except that of the product</p> <p>Manufacture from materials classified in a heading other than that of the product</p>
ex Chapter 18	Cocoa and cocoa preparations,	Manufacture from materials of any heading, except that of the product
	- with a content of materials of Chapter 17 not more than 20% by weight	
ex 1901	Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa in more than 40% by weight calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa in more than 5% by weight calculated on a totally defatted basis, not elsewhere specified or included.	Manufacture from materials of any heading, except that of the product
	- with a content of materials of Chapter 17 not more than 20% by weight	
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 products of Chapter 11 used are originating
	- containing more than 20% by weight of meat, meat offal, fish, crustaceans or molluscs	<p>Manufacture in which:</p> <p>- all the products of Chapter 11 used are originating,</p> <p>- all the materials of Chapters 2 and 3 used are wholly obtained</p>
1903	Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, sifting or similar forms:	Manufacture from materials of any heading, except that of the product
	- with a content of materials of heading 1108.13 (potato starch) not more than 20% by weight	
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	Manufacture:

	worked grains (except flour, groats and meal), pre cooked or otherwise prepared, not elsewhere specified or included:	
	- with a content of materials of Chapter 17 not more than 20% by weight	
		- from materials of any heading, except those of heading 1806,
		- in which all the products of Chapter 11 used are originating
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 in which all the products of Chapter 11 used are originating
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants:	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
	- from materials other than those of subheading 0711.51	
	- from materials other than of headings 2002, 2003, 2008 and 2009	
	- with a content of materials of Chapter 17 not more than 20% by weight	
ex Chapter 21	Miscellaneous edible preparations:	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
	- with a content of materials of Chapters 4 and 17 not more than 20% by weight	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder:	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
	- with a content of maize or materials of Chapters 2, 4 and 17 not more than 20% by weight	

**ANNEX III**

## FORM FOR MOVEMENT CERTIFICATE

1. Movement certificates EUR.1 shall be made out on the form of which a specimen appears in this Annex. This form shall be printed in one or more of the languages in which the Agreement is drawn up.

- Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State. If they are handwritten, they shall be completed in ink and in capital letters.
2.

Each certificate shall measure 210 x 297 mm, a tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m2. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
3.

The exporting States may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case each certificate must include a reference to such approval. Each certificate 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	
3. Consignee(name, full address, country) (Optional)	and	
	(insert appropriate countries, groups of countries or territories)	
	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 <sup>77</sup> ; Description of goods	9. Gross mass (kg) or other measure (litres, m <sup>3</sup> , etc.)	10. Invoices (Optional)

11. CUSTOMS ENDORSEMENT Declaration certified Export document <sup>78</sup>  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)
13. Request for verification, to:		14. Result of verification	
Verification of the authenticity and accuracy of this certificate is requested    .....  (Place and date)  .....		Verification carried out shows that this certificate (*)  [ ] was issued by the customs office indicated and that the information contained therein is accurate.  [ ] Does not meet the requirements as to authenticity and accuracy (see remarks appended).   .....  (Place and date)  .....  Stamp	



..... Stamp	..... (Signature)
..... (Signature)	(*) Insert X in the appropriate box.

77 If goods are not packed, indicate number of articles or state "In bulk" as appropriate.  
78 Complete only where the regulations of the exporting country or territory require.

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. 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
3. Consignee(name, full address, country) (Optional)	and
	(insert appropriate countries, groups of countries or territories)
	4. Country, group of countries or territory   5. Country, group of countries or territory

	in which the products are considered as originating	of destination
6. Transport details (Optional)	7. Remarks	
8. Item number; Marks and numbers; Number and kind of packages <sup>79</sup> ; Description of goods	9. Gross mass (kg) or other measure (litres, m <sup>3</sup> , 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:

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

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

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

.....  
(Place and date)

.....  
(Signature)

79 If goods are not packed, indicate number of articles or state "In bulk" as appropriate.  
80 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.

ORIGIN DECLARATION

The origin 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.

NOTES

- (1) When the origin declaration is made out by an approved exporter within the meaning of Article 25 of this Protocol, the authorisation number of the approved exporter must be entered in this space. When the origin 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 origin declaration relates in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 44 of this 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 24(5) of this 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.

ANNEX V A

ANNEX V A

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SUPPLIER DECLARATION FOR PRODUCTS HAVING PREFERENTIAL ORIGIN STATUS

I, the undersigned, declare that the goods listed on this invoice .....<sup>(1)</sup>

were produced in .....<sup>(2)</sup> and satisfy the rules of origin governing preferential

trade between the said country/territory of production and the EU.

I undertake to make available to the customs authorities, if required, evidence in support of this declaration.

.....<sup>(3)</sup>.....<sup>(4)</sup>

.....<sup>(5)</sup>

Note  
The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration. The footnotes do not have to be reproduced.

- (1) If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows:"..... listed on this invoice and marked .....were produced .....".  
If a document other than an invoice or an annex to the invoice is used (see Article 32(3) of this Protocol), the name of the document concerned shall be mentioned instead of the word "invoice".
- (2) The EU, Member State, SADC EPA State, OCT or other ACP EPA State. Where a SADC EPA State, OCT or another ACP EPA State is given, a reference must also be made to the EU customs office holding any EUR.1(s) concerned, giving the No of the certificate(s) concerned and, if possible, the relevant customs entry No involved.
- (3) Place and date.
- (4) Name and function in company.
- (5) Signature.

ANNEX V B

-----

SUPPLIER DECLARATION FOR PRODUCTS NOT HAVING PREFERENTIAL ORIGIN STATUS

I, the undersigned, declare that the goods listed on this invoice .....<sup>(1)</sup> were produced in  
.....<sup>(2)</sup> and incorporate the following components or materials which do not have a  
SADC EPA State, other ACP EPA State, OCT or EU origin for preferential trade:  
  
.....<sup>(3)</sup>.....<sup>(4)</sup>.....<sup>(5)</sup>  
  
.....  
  
.....  
  
.....<sup>(6)</sup>  
  
I undertake to make available to the customs authorities, if required, evidence in support of this declaration.  
  
.....<sup>(7)</sup>.....<sup>(8)</sup>  
  
.....<sup>(9)</sup>

Note

The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration. The footnotes do not have to be reproduced.

(1) If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: " .... listed on this invoice and marked .... were produced .....".  
If a document other than an invoice or an annex to the invoice is used (see Article 32(3) of this Protocol, the name of the document concerned shall be mentioned instead of the word "invoice".

(2) The EU, Member State, SADC EPA State, OCT or another ACP EPA State.

(3) Description is to be given in all cases. The description must be adequate and should be sufficiently detailed to allow the tariff classification of the goods concerned to be determined.

(4) Customs values to be given only if required.

(5) Country of origin to be given only if required. The origin to be given must be a preferential origin, all other origins to be given as "third country".

(6) "and have undergone the following processing in [the EU] [Member State] [SADC EPA State] [OCT] [other ACP EPA State] .....", to be added with a description of the processing carried out if this information is required.

(7) Place and date.

(8) Name and function in company.

(9) Signature.

- |                                      |  |
|--------------------------------------|--|
| 1. Supplier(1)                       | <p>INFORMATION CERTIFICATE</p> <p>to facilitate the issue of a</p> <p>MOVEMENT CERTIFICATE</p> <p>for preferential trade between the</p> |
| 2. Consignee (1)                     |  |
| 3. Processor (1)                     | <p>EUROPEAN</p> <p>UNION</p> <p>and</p> <p>the SADC EPA STATES</p>   |
| 6. Customs office of importation (1) | 4. State in which the working or processing has been carried out   |
| 7. Import document (2)               | 5. For official use  |
| Form: No: .....                      |  |
| Series .....                         |  |

Date: [ ][ ]			
GOODS SENT TO THE STATES OF DESTINATION			
8. Marks, numbers, quantity and kind of package	9. Harmonised Commodity Description and Coding System heading/subheading number (HS code)	10. Quantity (1)	
		11. Value (4)	
IMPORTED GOODS USED			
12. Harmonised Commodity Description and Coding System heading/subheading number (HS code)	13. Country of origin	14. Quantity (3)	15. Value (2)(5)
16. Nature of the working or processing carried out			
17. Remarks			
18. CUSTOMS ENDORSEMENT		19. DECLARATION BY THE SUPPLIER	
Declaration certified:		I, the undersigned, declare that the information on this certificate is accurate.	
Document: .....		Place: .....	
Form: .....		Date: [ ][ ]	
No: .....			
Customs office: .....			
Date: [ ][ ]			
Stamp			

<div>..... (Signature)</div>	<div>..... (Signature)</div>
----------------------------------	----------------------------------

(1)(2)(3)(4)(5) See footnotes on verso.

<div>REQUEST FOR VERIFICATION</div> <div>The undersigned customs official requests verification of the authenticity and accuracy of this information certificate.</div> <div>..... (Place and date)</div> <div>Official Stamp</div> <div>.....</div>	<div>RESULT OF VERIFICATION</div> <div>Verification carried out by the undersigned customs official shows that this information certificate:</div> <div>a) was issued by the customs office indicated and that the information contained therein is accurate (*)</div> <div>b) does not meet the requirements as to authenticity and accuracy (see notes appended) (*)</div> <div>..... (Place and date)</div> <div>Official Stamp</div> <div>.....</div>
--	---



..... (Official's signature)	..... (Official's signature)
	(*) Delete where not applicable

CROSS REFERENCES

(1) Name of individual or business and full address.  
(2) Optional information.  
(3) Kg, hl, m³ or other measure.  
(4) Packaging shall be considered as forming a whole with the goods contained therein. However, this provision shall not apply to packaging which is not of the normal type for the Article packed, and which has a lasting utility value of its own, apart from its function as packaging.  
(5) The value must be indicated in accordance with the provisions on rules of origin.

ANNEX VII

FORM FOR APPLICATION FOR A DEROGATION

1. Commercial description of the finished product 1.1. Customs classification (H.S. code)	2. Anticipated annual quantity of exports to the EU (weight, No of pieces, meters or other unit)
3. Commercial description of third country materials Customs classification (H. S. code)	4. Anticipated annual quantity of third country materials
5. Value of third country materials	6. Value of finished products
7. Origin of third country materials	8. Reasons why the rule of origin for the finished product
9. Commercial description of materials originating in States or territories referred to in Articles 4 and 6	10. Anticipated annual quantity of materials originating in States or territories referred to in Articles 4 and 6 to be used
11. Value of materials of States or territories referred to in Articles 4 and 6	12. Working or processing carried out in States or territories referred to in Articles 4 and 6 on third country materials without obtaining origin
13. Duration requested for derogation from..... to.....	
14. Detailed description of working and processing in the SADC EPA State(s):	15. Capital structure of the firm(s) concerned
	16. Amount of investments made/foreseen
	17. Staff employed/expected
18. Value added by the working or processing in the SADC EPA State(s):	20. Possible developments to overcome the need

18.1. Labour: for a derogation  
 18.2. Overheads:  
 18.3. Others:

19. Other possible sources of supply for materials 21. Observations

## NOTES

1. If the boxes in the form are not sufficient to contain all relevant information, additional pages may be attached to the form. In this case, the mention "see annex" shall be entered in the box concerned.
2. If possible, samples or other illustrative material (pictures, designs, catalogues, etc.) of the final product and of the materials should accompany the form.
3. A form shall be completed for each product covered by the request.  
 Boxes 3, 4, 5, and 7: "third country" means any country which is not referred to in Articles 3, 4 and 6 of this Protocol.  
 Box 12: If third country materials have been worked or processed in the States or territories referred to in Articles 3, 4 and 6 of this Protocol without obtaining origin, before being further processed in the SADC EPA State requesting the derogation, indicate the working or processing carried out in the States or territories referred to in Articles 3, 4 and 6 of this Protocol.  
 Box 13: The dates to be indicated are the initial and final one for the period in which EUR.1 certificates may be issued under the derogation.  
 Box 18: Indicate either the percentage of added value in respect of the ex-works price of the product or the monetary amount of added-value for unit of product.  
 Box 19: If alternative sources of material exist, indicate here what they are and, if possible, the reasons of cost or other reasons why they are not used.  
 Box 20: Indicate possible further investments or suppliers' differentiation which make the derogation necessary for only a limited period of time.

**ANNEX VIII**

## OVERSEAS COUNTRIES AND TERRITORIES

Within the meaning of this Protocol "overseas countries and territories" shall mean the countries and territories referred to in Annex II to the Treaty on the Functioning of the EU listed below:

(This list is without prejudice to the status of these countries and territories, or future changes in their status.)

1. Overseas countries and territories that have special relations with the Kingdom of Denmark:
  - Greenland.
2. Overseas countries and territories that have special relations with the French Republic:
  - New Caledonia and Dependencies,
  - French Polynesia,
  - French Southern and Antarctic Territories,
  - Wallis and Futuna Islands,
  - Saint Barthelemy,
  - Saint Pierre and Miquelon.
3. Overseas countries and territories that have special relations with the Kingdom of the Netherlands:
  - Aruba,
  - Bonaire,
  - Curaçao,
  - Saba,

- Sint Eustatius,
  - Sint Maarten.
4. Overseas countries and territories that have special relations with the United Kingdom of Great Britain and Northern Ireland:
- Anguilla,
  - Bermuda
  - Cayman Islands,
  - Falkland Islands,
  - South Georgia and South Sandwich Islands,
  - Montserrat,
  - Pitcairn,
  - Saint Helena and its Dependencies ,
  - British Antarctic Territory,
  - British Indian Ocean Territory,
  - Turks and Caicos Islands,
  - British Virgin Islands.

**ANNEX IX**

PRODUCTS FOR WHICH THE CUMULATION PROVISIONS REFERRED TO IN ARTICLE 4 APPLY AFTER 1 OCTOBER 2015

HS/CN-code	Description
1701	Cane or beet sugar and chemically pure sucrose, in solid form
1702	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 (excl. cane or beet sugar and chemically pure sucrose)
ex 1704 90 corresponding to 1704 90 99	Sugar confectionery, not containing cocoa (excl. chewing gum; liquorice extract containing more than 10% by weight of sucrose but not containing other added substances; white chocolate; pastes, including marzipan, in immediate packings of a net content of 1 kg or more; throat pastilles and cough drops; sugar-coated (panned) goods; gum confectionery and jelly confectionery, including fruit pastes in the form of sugar confectionery; boiled sweets; toffees, caramels and similar sweet; compressed tablets)
ex 1806 10 corresponding to 1806 10 30	Cocoa powder, containing 65% or more but less than 80% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
ex 1806 10 corresponding to 1806 10 90	Cocoa powder, containing 80% or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
ex 1806 20 corresponding to 1806 20 95	Food preparations containing cocoa in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg (excl. cocoa powder, preparations containing 18% or more by weight of cocoa butter

ex 1901 90 corresponding to 1901 90 99	or containing a combined weight of 25% or more of cocoa butter and milkfat; chocolate milk crumb; chocolate flavour coating; chocolate and chocolate products; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa; spreads containing cocoa; preparations containing cocoa for making beverages)
ex 2101 12 corresponding to 2101 12 98	Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included (excl. food preparations containing no or less than 1,5% milkfat, 5% sucrose (including invert sugar) or isoglucose, 5% glucose or starch; food preparations in powder form of goods of headings 0401 to 0404; preparations for infant use, put up for retail sale; mixes and doughs for the preparation of bakers' wares of heading 1905)
ex 2101 20 corresponding to 2101 20 98	Preparations with a basis of coffee (excl. extracts, essences and concentrates of coffee and preparations with a basis of these extracts, essences or concentrates)
ex 2101 20 corresponding to 2101 20 98	Preparations with a basis of tea or mate (excl. extracts, essences and concentrates of tea or maté and preparations with a basis of these extracts, essences or concentrates)
ex 2106 90 corresponding to 2106 90 59	Flavoured or coloured sugar syrups (excl. isoglucose syrups, lactose syrup, glucose syrup and maltodextrine syrup)
ex 2106 90 corresponding to 2106 90 98	Food preparations not elsewhere specified or included (excl. protein concentrates and textured protein substances; compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages; flavoured or coloured sugar syrups; preparations containing no or less than 1,5% milkfat, 5% sucrose or isoglucose, 5% glucose or starch)
ex 3302 10 corresponding to 3302 10 29	Preparations based on odoriferous substances, of a kind used in the drink industries, containing all flavouring agents characterising a beverage and with an actual alcoholic strength by volume not exceeding 0,5% (excl. preparations containing no or less than 1,5% milkfat, 5% sucrose or isoglucose, 5% glucose or starch)

**ANNEX X****JOINT DECLARATION ON CAPACITY BUILDING FOR IMPLEMENTATION OF THE RULES OF ORIGIN OF THIS AGREEMENT**

1. In accordance with Article 113 of this Agreement, the EU may provide to the SADC EPA States capacity building to help them prepare for the implementation of the rules of origin of this Agreement. The proposed activities may include seminars, project groups, experts' visits and training.
2. As for GSP cumulation, after capacity building is provided as above, assessment and recommendations for implementation can be made. Furthermore, when in EU 's or SADC' s view implementation difficulties arise, evaluations of the operational capacity of the SADC EPA States to administer and control the functioning of the relevant provisions will take place jointly between European Commission, EU Member State and SADC EPA State experts. The outcome of such evaluations will be raised at the Committee with a view to adopting any appropriate measures to improve the situation where necessary and to fine-tuning the capacity-building efforts provided by the EU.

**ANNEX XI**

JOINT DECLARATION

Concerning the Principality of Andorra

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonised System shall be accepted by the SADC EPA States as originating in the EU within the meaning of this Agreement.
2. Products originating in the SADC EPA States falling within Chapters 25 to 97 of the Harmonised System that are released into free circulation in the EU will enjoy the same status in the Principality of Andorra.
3. Protocol 1 shall apply *mutatis mutandis* for the purpose of defining the originating status of the above-mentioned products.

JOINT DECLARATION

Concerning the Republic of San Marino

1. Products originating in the Republic of San Marino shall be accepted by the SADC EPA States as originating in the EU within the meaning of this Agreement.
2. Products originating in the SADC EPA States that are released into free circulation in the EU will enjoy the same status in the Republic of San Marino.

Protocol 1 shall apply *mutatis mutandis* for the purpose of defining the originating status of the above-mentioned products.

3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

PART B

Annex 1 concerning the Rules of Origin for products to be Traded between the Member States of The Southern African Development Community and Annex VII Concerning Trade in Sugar in the Southern African Development Community of the Protocol on Trade of the Treaty of the Southern African Development Community.

NOTES:

- 1(a) Annex I of the Protocol on Trade as substituted by Article 7 of the Amendment Protocol contained in Part 2B(1) of Schedule No. 10 and inserted in this Part, and Appendixes thereto, comprise:

Annex I

Appendix I

Appendix II

Appendix III

Appendix IV

Appendix V

Concerning the rules of origin for products to be traded between the Member States of the Southern African Development Community

Introductory Notes to the list of conditions regarding working and processing carried out on non-originating materials that confer originating status

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

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

SADC Certificate of Origin

Declaration by the Producer

Form of Verification of Origin

Part 1 - Regulation on the tariff quotas, time periods and arrangements for the administration and enforcement in respect of products of HS Chapters 50 to 63 exported to SACU by MMTZ Member States

Part 2 - SADC - MMTZ Export Certificate

Part 3 - List of working or processing conferring origin on textile goods originating in MMTZ Member States and subject to tariff quotas
- (b)

(i)

(ii)

Annex VII, Concerning Trade in Sugar in the Southern African Development Community, inserted by Government Notice No. 891 of 7 September 2000; and

An Addendum to Annex VII entitled "Customs and Excise Rules for the Implementation of Market Access in terms of Annex VII of the SADC Protocol" which contains the text of an agreement reached by the Technical Committee on Sugar or (TCS) (as defined in Annex VII) in respect of customs procedures for trade in sugar in terms of Annex VII which is inserted by

this amendment. This agreement is reported in the minutes of the 15th meeting held by the CMT in Maputo on 2 July 2001.

2. Definitions

In the application of provisions of this Act for the purposes of giving effect to Annexes I and VII, unless the context otherwise indicates -

- (a) The following expressions in the definitions of Annex I shall have the meaning assigned thereto in this Note -
- "chapters and "headings" mean the chapters and headings (four digit codes) of Part 1 of Schedule No. 1;
- "classified refers to the classification of a product or material or goods under a particular heading of Part 1 of Schedule No. 1;
- "customs value means the value of imported goods calculated or determined in accordance with the provisions of sections 65, 66, 67 and 74A;
- "Harmonised Commodity Description and Coding System or "Harmonised System" or "HS" means subject to any meaning ascribed to any expression in any provisions of origin, the provisions of Part 1 of Schedule No. 1, except national subheadings or additional national section or chapter notes and the rates of duty, applicable to the classification of any goods in any chapter or heading or subheading, and for the purposes of interpretation of Part 1 of Schedule No. 1, includes application of the Explanatory Notes to the Harmonised System as required in terms of section 47(8)(a);
- "territorial waters means the territorial waters as defined in section 4 of the Maritime Zones Act, No. 15 of 1994.
- (b) The following expressions in these Notes or in Annex I or in Annex VII and its Addendum or other parts of the Protocol, as the case may be, shall, unless the context otherwise indicates, have the meanings assigned thereto in this paragraph.
- "Annex I include Annex I and its Appendixes;
- "CMT as defined in the Protocol, means "the Committee of Ministers responsible for Trade Matters";
- "Customs authorities or "authorities" means, in respect of the Republic, the Commissioner, or according to any delegation in the rules for section 49, the Controller or any other officer;
- "List Rule means, according to the context, the "List of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status" contained in Appendix I to Annex I of the "List of working or processing conferring origin on textile goods originating in MMTZ Member States and subject to tariff quotas" contained in Part 3 of Appendix V to Annex I;
- "Member State means, as defined in the Treaty, a member of SADC;
- "MMTZ means, as defined in Annex I, the Republic of Malawi, the Republic of Mozambique, the United Republic of Tanzania and the Republic of Zambia;
- "Protocol refers to the Protocol on Trade concluded under Article 22 of the Treaty, which in Article 2 of the Amendment Protocol contained Part 2B(1) of Schedule No. 10, is defined as meaning "this instrument of implementation of the Treaty and includes any Annex or amendment thereof which form an integral part thereof", and which has been ratified by the Member States listed in note 1 of Part 2B(1) of Schedule No. 1;
- "SACU central co-ordinating authority, stated to be SARS (South African Revenue Service) in the Addendum to Annex VII, means the Commissioner.
- "SADC means the Southern African Development Community;
- "Treaty means the Treaty of the Southern African Development Community of which the Member States are listed in Note 2(a) of Part 2A of Schedule No. 10.
- "For the purposes of Rule 4 of Annex I in respect of the Republic -
- "institution, agency, enterprise or corporation of the Government of such Member State means any such body to which the Public Finance Management Act, No. 1 of 1999 applies;
- "majority control and "equity holding", if applicable to a company, it shall mean a company contemplated in the Companies Act, No. 61 of 1973, or if a close corporation, it shall mean a close corporation contemplated in the Close Corporation Act, No. 69 of 1984;
- "sail under the flag of a Member State includes "registered" or "of South African nationality" as contemplated in the Merchant Shipping Act, No. 57 of 1951;
- "seabed means "the bed of the sea" referred to in the definition of "sea" in section 1 of the Maritime Zones Act, No. 15 of 1994.

- (a)(i) Annex VII, Concerning Trade in Sugar in the Southern African Development Community, shall in respect of Article 8(1) and (2) thereof and the Addendum thereto, come into operation on the date of publication of this amendment in the Gazette.
- (b) The Addendum shall be deemed to be, and shall be interpreted as part of Annex VII as if expressly incorporated therein as an amendment contemplated in section 49 (1)(b).
4. Whenever it is provided in Annex I that the CMT or any other body established under the provisions of the Treaty or the Protocol may adopt regulations or decide or agree on or determine any other matter and such regulations are adopted or such other matter is decided or agreed or determined, such regulations or other matter shall be enacted into law when published by notice in the Gazette as contemplated in section 49(1)(b) and shall come into operation on the date the notice is so published, unless any other date is specified in such notice.
- 5(a) The provisions of Annex I and Appendixes I - IV thereof shall govern the entry of goods under the SADC column of Part 1 of Schedule No. 1;  
Appendix V to Annex I and any relevant provisions of the said Annex shall govern the entry of goods under rebate item 460.11 of Schedule No. 4.
- (b) Deleted
- (c) Annex VII and the Addendum thereto shall govern the entry of sugar in terms of rebate item 460.04 of Schedule No. 4.
6. Item 460.04 of Schedule No. 4, which provides for a rebate of duty in respect of sugar imported from certain SADC Member States for the purposes of giving effect to provisions of Annex VII and the Addendum thereto shall come into operation on the date of publication of this amendment in the Gazette.
7. Any goods exported to any SADC Member State for the purposes of obtaining preferential treatment therefor in terms of the Protocol, shall be subject to compliance with -
- (a) the provisions of Annex I;
- (b) any relevant provision of the Protocol;
- (c) any rule for section 49 in respect of such goods.

## ANNEX I

## Concerning The Rules Of Origin For Products To Be Traded Between The Member States Of The Southern African Development Community

## PREAMBLE

The High Contracting Parties:

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

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

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

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

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

**HEREBY AGREE** as follows:

## RULE 1

## DEFINITIONS AND INTERPRETATIONS

## 1. Definitions

For the purposes of this Annex:

"Chapters" and "Headings"

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

"Classified"	refers to the classification of a product or material under a particular HS heading;
"Consignment"	means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
"Customs value"	means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the GATT (WTO Agreement on Customs Valuation);
"Ex-works price"	means the price paid for the product ex works to the manufacturer in any Member State in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, plus the profit and minus any internal taxes which are, or may be, repaid when the product obtained is exported;
"Goods"	means both materials and products;
"MMTZ"	means the Republic of Malawi, the Republic of Mozambique, the United Republic of Tanzania and the Republic of Zambia;
"Manufacture"	means any kind of working or processing, including assembly or specific operations;
"Material"	means any ingredient, raw material, component or part and the like, used in the manufacture of the product;
"Product"	means the product being manufactured, even if it is intended for later use in another manufacturing operation;
"SACU"	means the Southern African Customs Union of which the members are the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia, the Republic of South Africa and the Kingdom of Eswatini;
"Territories"	includes territorial waters;
"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 any Member State. The calculations of the Customs value of the non-originating materials will include: <ul style="list-style-type: none"> <li>(a) the cost of transport of the imported goods to the port or place of importation;</li> <li>(b) loading, unloading and handling charges associated with the transport of the imported goods to the port or place of importation; and</li> <li>(c) the cost of insurance,</li> </ul> provided that the amount of any transport costs incurred in transit through Member States should be deducted from the calculations of the Customs value of the non-originating materials as provided for in the definition herein;
"Value of the originating materials"	means the value of such materials as defined in "value of materials" above, applied <i>mutatis mutandis</i> .

## RULE 2

### ORIGIN CRITERIA

#### 1. General requirements

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

- (a) they have been wholly produced in any Member State as provided for in Rule 4 of this Annex; or



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

## 2. Sufficiently worked or processed products

- (a) For the purpose of this Rule, products, which are not wholly produced, are considered to be sufficiently worked or processed when the conditions set out in the list in Appendix I of this Annex are fulfilled.
- (b) The conditions referred to in sub-paragraph (a) indicate, for all products covered by this Protocol, the working and processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. Accordingly, it follows that if a product, which has acquired originating status by fulfilling the conditions set out in this list, is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.
- (c) Notwithstanding the provisions of sub-paragraph (a), products of HS chapters 50 to 63 exported to SACU by MMTZ Member States will be considered to be sufficiently worked or processed when the conditions set out in column 4 of the list in Appendix I are fulfilled, subject to such quantitative limits, time periods and arrangements for the administration and enforcement of such quantitative limits as agreed upon by the CMT on 4 August 2000.

## 3. Value tolerance

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

## 4. Cumulative treatment

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

## 5. Non-eligibility of certain agricultural products

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

### RULE 3

#### PROCESSES NOT CONFERRING ORIGIN

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

1. Packing, packaging and other preparations or processes for shipping and for sales:
  - (a) packing, repacking or retail packaging, including bottling, placing in flasks, bags, cases and boxes, fixing on cards or boards and all other simple packing operations;
  - (b) changes of packing and breaking up or assembly of consignments;
  - (c) operations to ensure the preservation of merchandise in good condition during transportation and storage, such as ventilation, spreading out, drying, freezing, making into a solution, removal of damaged parts and similar operations. This also includes loading, reloading or any other operation necessary to maintain the merchandise in good condition.
2. Mere dilution, blending and other types of mixing:
  - (a) simple mixing of ingredients imported from outside the Member States;
  - (b) mere dilution with water or another substance that does not materially alter the characteristics of the material;
  - (c) the addition of substances such as anti-caking agents, preservatives, wetting agent and the like;
  - (d) diluting chemicals with inert ingredients to bring them to the standard degree of strength;

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

#### **RULE 4**

##### **GOODS WHOLLY PRODUCED IN THE MEMBER STATES**

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

3. For the purpose of this Annex, a vessel shall be regarded as a vessel of a Member State if it is registered in a Member State and satisfies one of the following conditions:
  - (a) The vessel sails under the flag of a Member State;
  - (b) At least 75 per cent of the officers and crew of the vessel are nationals of a member State;
  - (c) At least the majority control and equity holding in respect of the vessel are held by nationals of a Member State or institution, agency, enterprise or corporation of the Government of such Member State.
4. Electrical power, fuel, plant machinery and tools used in the production of goods shall always be regarded as wholly produced within the Region when determining the origin of the goods.

**RULE 5****UNIT OF QUALIFICATION**

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

**RULE 6****SEPARATION OF MATERIALS**

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

**RULE 7****TREATMENT OF MIXTURES**

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

**RULE 8****TREATMENT OF PACKING**

1. Where for purposes of assessing Customs duties, a Member State treats the origin of the goods separately from the origin of the packing, it may also, in respect of its imports consigned from another Member State, determine separately the origin of such packing.
2. Where paragraph 1 of this Rule is not applicable, packing shall be considered as forming a whole with the goods and no part of any packing required for their transport or storage shall be considered as having been imported from outside the Member States when determining the origin of the goods as a whole.
3. For the purposes of paragraph 2 of this Rule, packing with goods which are ordinarily sold at retail shall not be regarded as packing required for the transport or storage of goods.

4. Containers which are purely for the transport and temporary storage of goods and are to be returned shall not be subject to Customs duties and other charges of equivalent effect. Where containers are not returned, they shall be treated separately from the goods contained in them and be subject to Customs duties and other charges of equivalent effect.

**RULE 9****DOCUMENTARY EVIDENCE**

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

**RULE 10****INFRINGEMENT AND PENALTIES**

1. The Member States undertake to introduce legislation where such legislation does not exist, making such provision as may be necessary for penalties against persons who, in their territories, furnish or cause to be furnished documents which are untrue in any material sense, particularly in support of a claim in another Member State.
2. Any Member State to which an untrue claim is made in respect of the origin of goods shall immediately bring the issue to the attention of the exporting Member State from which the untrue claim is made, in accordance with the provisions on mutual assistance and co-operation in customs matters as contained in Appendix I of Annex II of this Protocol.
3. Continued infringement by a Member State of the provisions of this Annex may be dealt with in accordance with the provisions of Annex VI of this Protocol.

**RULE 11****DEROGATIONS**

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

**RULE 12****REGULATIONS**

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

**APPENDIX I TO ANNEX I**

**Note 1:**

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

**Note 2:**

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

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

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

**Note 3:**

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

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

If this forging has been forged in the Region from a non-originating ingot, it has already acquired originating status by virtue of the rule applicable to products of HS chapter 72 in the list. The forging can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or in another factory in the Region. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

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

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

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

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

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

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

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

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

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

**Note 5:**

5.1: The conditions set out in column 3 or 4 shall not be applied to any basic textile materials, used in the manufacture of this product, which, taken together, represent 10 per cent or less of the total weight of all the basic textile materials used (See also Notes 5.3 and 5.4 below).

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

The following are 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 (metallised yarn) incorporating strip consisting of a core of aluminium foil or core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm,

sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,

- other products of heading No. 5605.

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

For example\*, a woollen fabric of heading No. 5112 made from woollen yarn of heading No. 5107 and synthetic yarn of staple fibres of heading No. 5509 is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin rules (which may require manufacture from chemical materials or textile pulp) or 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 ten per cent of the weight of the fabric.

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

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

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

5.4: In the case of products incorporating "strip consisting of a core of 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: Textile materials, with the exception of linings and interlinings, which do not satisfy the rule set out in the list in column 3 or 4 for made-up product concerned may be used provided that they are classified in a heading other than that of the product and their value does not exceed 8 per cent of the ex-works price of the product.

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

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

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

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

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#### **Note 7:**

### **CHEMICAL PROCESSING RULES TO CONFER ORIGINATING STATUS**

#### **Section VI**

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

#### **Notes to Section VI:**

##### **Note 1**

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

##### **Note 2**

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

#### **Rule 1: Chemical Reaction Origin**

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

7.4: Note: For purposes of this section, a "chemical reaction" is a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

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

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

**Rule 2: Purification Origin**

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

- (a) Purification of a good resulting in the elimination of 80 per cent of the content of existing impurities; or
- (b) The reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:
  - (i) Pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;
  - (ii) Chemical products and reagents for analytical, diagnostic or laboratory uses;
  - (iii) Elements and components for use in micro-elements;
  - (iv) Specialised optical uses;
  - (v) Non toxic uses for health and safety;
  - (vi) Biotechnical use;
  - (vii) Carriers used in a separation process; or
  - (viii) Nuclear grade uses.

**Rule 3: Mixtures and blends**

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

**Rule 4: Change in Particle Size**

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

**Rule 5: Standard Materials**

7.9: A good of chapters 28 through 38, shall be treated as originating if the production of these materials occurs in the territory of one or more of the Parties.

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

**Rule 6: Isomer Separation**

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

**Rule 7: Separation Prohibition**

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

**Note 8:**

**In Chapter 87**

8.1: In the case of Road tractors for semi-trailers of a vehicle mass not exceeding 1 600 kg (subheading ex 8701.20); Motor vehicles for the transport of ten or more persons, including the driver, of a



vehicle mass not exceeding 2 000 kg (subheadings ex 8702.10 and ex 8702.90); Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading No. 8702) including station wagons and racing cars (heading 8703); Other motor vehicles for the transport of goods of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (subheading ex 8704.21, ex 8704.31 and ex 8704.90); Bodies (including cabs), for the motor vehicles of heading No. 8701 to 8705 (heading 8707); **manufacture or assembly** of the vehicle or body entails that the floor panels, body sides and roof panels must be attached to each other and the engine, transmission, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instrumentation must be fitted to the floor panels or chassis frame of the vehicle.

8.2: In the case of Road tractors for semi-trailers of a vehicle mass exceeding 1 600 kg (subheading ex 8701.20); Motor vehicles for the transport of ten or more persons, including the driver, of a vehicle mass exceeding 2 000 kg (subheadings ex 8702.10 and ex 8702.90); Other motor vehicles for the transport of goods of a vehicle mass exceeding 2000 kg or G.V.M. exceeding 3 500 kg or of a mass exceeding 1600 kg or a G.V.M. exceeding 3500 kg per chassis fitted with a cab (subheading ex 8704.21, ex 8704.22, ex 8704.23, ex 8704.31, ex 8704.32 and ex 8704.90); **manufacture or assembly** of the vehicle entails that the cab or body must be attached to the chassis frame and the engine, transmission, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instrumentation must be fitted to the floor panels or chassis frame.

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

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

- Wherever in column 3 of this Appendix the words "no rule" appear, the goods classified under such chapters or headings shall not qualify for any preferences and the General rate of duty prescribed in Part 1 of Schedule No. 1 shall apply to such goods.
- Whenever the CMT agrees on any new list rule for any product in respect of which no list rule is prescribed at the time in column (3) or (4) or agree to amend any existing list rule, such agreed new list rule or amended list rule in respect of the specific chapter or heading as the case may be shall, when published as contemplated in section 49(1)(b) by notice in the Gazette, operate from a date so published and the goods of the chapters or headings specified in such notice shall, on compliance with the conditions prescribed in such list and the other provisions of Annex I, from such date qualify for the preferential rates of duty specified in the SADC column in Part 1 of Schedule No. 1.

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

HS HEADING NO.	DESCRIPTION OF PRODUCTS	WORKING OR PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFER ORIGINATING STATUS
(1)	(2)	(3) (4)
Chapter 01	Live animals	All the animals of Chapter 1 used must be wholly produced
Chapter 02	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly produced
Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used must be wholly produced
Chapter 04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 4 used must be wholly produced
Chapter 05	Products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 5 used must be wholly produced
Chapter 06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used must be wholly produced
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly produced

Chapter 08	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which all the materials of Chapter 8 used must be wholly produced
ex Chapter 09	Coffee, tea, maté and spices; <b>except for:</b>	Manufacture in which all the materials of chapter 9 used must be wholly obtained
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture in which the weight of the materials used does not exceed 40% of the weight of the product
ex 0902	Black tea	Manufacture in which the weight materials used does not exceed 40% of the weight of the product
ex 0910	Curry and mixtures of spices	Manufacture from materials of any heading and cloves used must be wholly produced
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly produced
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; <b>except for:</b>	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading Nos. 0708 and 0714 or fruit used must be wholly produced
Ex 1101	- Wheat flour	No rule, no preferential duty treatment
	- Durum wheat flour	Manufacture from materials of any heading except that of the product
1102.30	- Rice Flour	Manufacture from materials of any heading, except that of the product
Ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No. 0713	Manufacture in which all the materials of heading No.0708 used must be wholly produced
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medical plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly produced
Chapter 13	Lac; gums; resins and other vegetable saps and extracts	Manufacture from materials of any heading, except that of the product
Chapter 14	Vegetable plaiting material; vegetable products not elsewhere specified or included	Manufacture from materials of any heading, except that of the product
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	Manufacture from materials of any heading except that of the product.
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly produced, however materials of headings 0207.1405; 0302.31 to 0302.39; 0303.41-0303.49; 0306 and 0307, may be used
1701	Cane or beet sugar and chemically pure sucrose, in solid form	Manufacture from wholly produced sugar cane stalks and sugar beet.

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1702	Other sugars, including chemically pure lactose,	Manufacture:
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	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	- from materials of any heading except that of the product; and - in which all the materials of Chapter 17 used must already be originating
1703	Molasses resulting from the extraction or refining of sugar	Manufacture in which all the materials used must be wholly produced
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture: - from materials of any heading except that of the product; and - in which all the materials of Chapter 17 used must already be originating
Chapter 18	Cocoa and cocoa preparations	Manufacture: - from materials of any heading except that of the product; and - in which all the materials of Chapter 17 used must already be originating
1901	Malt extract; food preparations of flour, groats, meal starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading No. 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:	Manufacture from materials of any heading except that of the product and provided that all the wheat products of chapter 11 used must be milled, hulled, groated, rolled, flaked, pearled, sliced, kibbled or pelleted in any member state
ex 1902	- Pasta made from durum wheat  - Pasta made from wheat flour	Manufacture from materials of any heading except that of the product  Manufacture from materials of any heading except that of the product and provided that all the wheat products of chapter 11 used must be milled, hulled, groated, rolled, flaked, pearled, sliced, kibbled or pelleted in any member state
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading except potato starch of heading No. 1108
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (excluding maize corn), in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	Manufacture from materials of any heading except that of the product and provided that all the wheat products in chapter 11 used must be milled, hulled, groated, rolled, flaked, pearled, sliced, kibbled or pelleted in any member state
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty catchets of a kind	Manufacture from materials of any heading except that of the product and provided that all the wheat products in chapter 11 used must be

Chapter 20	<p>suitable for pharmaceutical use, sealing wafers, rice paper and similar products</p> <p>Preparations of vegetables, fruit, nuts or other parts of plants</p>	<p>milled, hulled, groated, rolled, flaked, pearled, sliced, kibbled or pelleted in any member state</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>OR</p> <p>Manufacture in which the value of the materials used does not exceed 60% of the ex-works price of the product</p>
Chapter 21	Miscellaneous edible preparations	<p>Manufacture from materials of any heading, except that of the product</p> <p>OR</p> <p>Manufacture in which the value of the materials used does not exceed 60% of the ex-works price of the product</p>
Chapter 22	Beverages, spirits and vinegar	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading except that of the product; and</li> <li>- in which any material derived from grapes used must be wholly produced</li> </ul>
Chapter 23	Residues and waste from the food industries; prepared animal fodder	Manufacture from materials of any heading, except that of the product
ex Chapter 24	Tobacco and manufactured tobacco substitutes; <b>except for:</b>	Manufacture in which the weight of the unmanufactured tobacco or tobacco refuse of heading No. 2401 used does not exceed 30% of the weight of the product
2401	Unmanufactured tobacco; tobacco refuse	Manufacture in which all the materials used must be wholly produced
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement	<p>Manufacture from materials of any heading, except that of the product</p> <p>OR</p> <p>Manufacture in which the value of the materials used does not exceed 60% of the ex-works price of the product</p>
Chapter 26	Ores, slag and ash	<p>Manufacture from materials of any heading, except that of the product</p> <p>OR</p> <p>Manufacture in which the value of the materials used does not exceed 60% of the ex-works price of the product</p>
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	<p>Manufacture from materials of any heading, except that of the product</p> <p>OR</p>

		Manufacture in which the value of the materials used does not exceed 60% of the ex-works price of the product
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	Manufacture from materials of any heading, except that of the product
		OR
		Manufacture in which the value of the materials used does not exceed 60% of the ex-works price of the product
		OR
		Chemical processing rules as per Appendix 1 of Annex 1, Introductory Notes, Note 7
Chapter 29	Organic chemicals	Manufacture from materials of any heading, except that of the product
		OR
		Manufacture in which the value of the materials used does not exceed 60% of the ex-works price of the product
		OR
		Chemical processing rules as per Appendix I of Annex I, Introductory Notes, Note 7
Chapter 30	Pharmaceutical products	Manufacture from materials of any heading, except that of the product
		OR
		Manufacture in which the value of the materials used does not exceed 60% of the ex-works price of the product
		OR
		Chemical processing rules as per Appendix I of Annex I, Introductory Notes, Note 7
Chapter 31	Fertilisers	Manufacture from materials of any heading, except that of the product
		OR
		Manufacture in which the value of the materials used does not exceed 60% of the ex-works price of the product
		OR
		Chemical processing rules as per Appendix I of Annex I, Introductory Notes, Note 7
Chapter 32	Tanning or dyeing extracts, tannins and their derivatives; dyes, pigments and other colouring	Manufacture from materials of any heading, except that of the product

	derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	except that of the product
		OR
		Manufacture in which the value of the materials used does not exceed 60% of the ex-works price of the product
		OR
		Chemical processing rules as per Appendix I of Annex I, Introductory Notes, Note 7
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	Manufacture from materials of any heading, except that of the product
		OR
		Manufacture in which the value of the materials used does not exceed 60% of the ex-works price of the product
		OR
		Chemical processing rules as per Appendix I of Annex I, Introductory Notes, Note 7
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster	Manufacture from materials of any heading, except that of the product
		OR
		Manufacture in which the value of the materials used does not exceed 60% of the ex-works price of the product
		OR
		Chemical processing rules as per Appendix I of Annex I, Introductory Notes, Note 7
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes;	Manufacture from materials of any heading, except that of the product
		OR
		Manufacture in which the value of the materials used does not exceed 60% of the ex-works price of the product
		OR
		Chemical processing rules as per Appendix I of Annex I, Introductory Notes, Note 7
Chapter 36	Explosives; pyrotechnic products; matches;	Manufacture from materials of any heading,

	pyrophoric alloys; certain combustible preparations	except that of the product
		OR
		Manufacture in which the value of the materials used does not exceed 60% of the ex-works price of the product
		OR
		Chemical processing rules as per Appendix I of Annex I, Introductory Notes, Note 7
Chapter 37	Photographic or cinematographic goods; ---	Manufacture from materials of any heading, except that of the product
		OR
		Manufacture in which the value of the materials used does not exceed 60% of the ex-works price of the product
		OR
		Chemical processing rules as per Appendix I of Annex I, Introductory Notes, Note 7
Chapter 38	Miscellaneous chemical products	Manufacture from materials of any heading, except that of the product
		OR
		Manufacture in which the value of the materials used does not exceed 60% of the ex-works price of the product
		OR
		Chemical processing rules as per Appendix I of Annex I, Introductory Notes, Note 7
3901 to 3914	Plastics in primary forms	Manufacture:
		- from materials of any heading, except that of the product; and
		- in which all the materials of heading No. 3915 used must be wholly produced
3915	Waste, parings and scrap, of plastic	Manufacture in which all the materials used must be wholly produced
3916 and 3917	Semi-manufactures and articles of plastics	Manufacture in which:
		- all the materials used are classified within a heading other than that of the product;
		- the value of the materials of Chapter 39 used does not exceed 60% of the ex-works price of the product.
3918 to 3924	Semi-manufactures and articles of plastics	Manufacture:
		- all the materials used are classified within a heading other than that of the product;



ex 3925	Builder's ware of plastics, not elsewhere specified or included, <b>except for:</b>	<p>- the value of the materials of Chapter 39 used does not exceed 55% of the ex-works price of the product;</p> <p>Manufacture</p> <p>- all the materials used are classified within a heading other than that of the product;</p>
3925.20	Doors, windows and their frames and threshold for doors	<p>- the value of the materials of Chapter 39 used does not exceed 55% of the ex-works price of the product;</p> <p>Manufacture:</p> <p>- all the materials used are classified within a heading other than that of the product;</p> <p>- the value of the materials of Chapter 39 used does not exceed 60% of the ex-works price of the product;</p>
3926	Other articles of plastics and articles of other materials of headings 3901 to 3914	<p>Manufacture:</p> <p>- all the materials used are classified within a heading other than that of the product;</p> <p>- the value of the materials of Chapter 39 used does not exceed 55% of the ex-works price of the product</p>
ex Chapter 40	Rubber and articles thereof; <b>except for:</b>	Manufacture from materials of any heading except that of the product
ex 4012	Re-treaded tyres	Manufacture from materials of any sub-heading except that of the product
Chapter 41	Raw hides and skins (excluding furskins) and leather; <b>except for:</b>	Manufacture from materials of any heading except that of the product
Ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on
4114.20	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of heading No. 4107, 4112 or 4113
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (excluding silk worm gut)	Manufacture from materials of any heading, except that of the product
ex Chapter 43	Furskins and artificial fur; manufactures thereof; <b>except for:</b>	Manufacture from materials of any heading except that of the product
ex 4302	Tanned or dressed furskins, assembled:	
	- Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled, tanned or dressed fur skins
	- Other	Manufacture from non-assembled, tanned or dressed furskins

4303	Articles of apparel, clothing accessories and other articles of fur skin	Manufacture from non-assembled, tanned or dressed furskins of heading No. 4302
ex Chapter 44	Wood and articles of wood; wood charcoal	Manufacture from materials of any heading, except that of the product
Chapter 45	Cork and articles of cork	Manufacture from materials of any heading, except that of the product
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basket ware and wickerwork	Manufacture from materials of any heading, except that of the product
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; <b>except for:</b>	Manufacture from materials of any heading, except that of the product
4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets (excluding that of heading No. 4803)	Manufacture in which all the materials used are classified within a heading other than that of Chapter 48
4809	Carbon paper, self copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls, or sheets	Manufacture from paper making materials of Chapter 47
4810	Paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets of any size	Manufacture in which all the materials used are classified within a heading other than that of heading No. 4802
4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets (excluding goods of heading No. 4803, 4809 or 4810)	Manufacture in which all the materials used are classified within a heading other than that of Chapter 48
4816	Carbon paper, self-copy paper and other copying or transfer papers (excluding those of heading No. 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture in which all the materials used are classified within a heading other than that of heading No. 4809
4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper,	Manufacture in which all the materials used are classified within a heading other than that of Chapter 48

	and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres		
4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which all the materials used are classified within a heading other than that of Chapter 48	
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture from materials of any heading, except that of the product	
Chapter 50	Silk; Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock), carded or combed; Silk yarn and yarn spun from silk waste; Woven fabrics of silk or of silk waste, whether or not incorporating rubber thread	Manufacture from materials of any heading, except that of the product	
		or	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product	
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; <b>except for:</b>	Manufacture from materials of any heading, except that of the product	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair, whether or not incorporating rubber thread	Manufacture from : - coir yarn; - natural fibres; - man-made staple fibres not carded or combed or otherwise prepared for spinning; chemical materials or textile pulp; or paper	
		or	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling, etc.) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product	
ex Chapter 52	Cotton; <b>except for;</b>	Manufacture from materials of any heading, except that of the product	
5208 to 5212	Woven fabrics of cotton: - Incorporating rubber thread - Other	Manufacture from single yarn Manufacture from:	Manufacture from single yarn Manufacture from single yarn

		<ul style="list-style-type: none"> <li>- coir yarn;</li> <li>- natural fibres;</li> <li>- man-made staple fibres not carded or combed or otherwise prepared for spinning;</li> <li>- chemical materials or textile pulp; or</li> <li>- paper</li> </ul>	
		or	or
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; <b>except for:</b>	Manufacture from materials of any heading, except that of the product	
5309	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:		
	<ul style="list-style-type: none"> <li>- Incorporating rubber thread</li> <li>- Other</li> </ul>	Manufacture from single yarn	
		Manufacture from:	
		<ul style="list-style-type: none"> <li>- coir yarn;</li> <li>- natural fibres;</li> <li>- man-made staple fibres not carded or combed or otherwise prepared for spinning, or</li> <li>- chemical materials, or textile pulp;</li> <li>- paper</li> </ul>	
		or	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	
5401 to 5406	Yarn, monofilament and thread of man-made filaments; Woven fabrics of man-made filament yarn.	Manufacture from materials of any heading, except that of the product	
5407 and 5408	Woven fabrics of man-made filament yarn:		
	<ul style="list-style-type: none"> <li>- Incorporating rubber thread</li> <li>- Other</li> </ul>	Manufacture from single yarn	
		Manufacture from:	
		<ul style="list-style-type: none"> <li>- coir yarn;</li> <li>- natural fibres;</li> <li>- man-made staple fibres not carded or combed</li> </ul>	

		or otherwise prepared for spinning; or - chemical materials or textile pulp; or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	
5501 to 5511	Man-made staple fibres	Manufacture from materials of any heading, except that of the product	
5512 to 5516	Woven fabrics of man-made staple fibres: - Incorporating rubber thread - Other	Manufacture from single yarn Manufacture from: - coir yarn; - natural fibres; - man-made staple fibres not carded or combed or otherwise prepared for spinning; - chemical materials or textile pulp; or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	Manufacture from single yarn Manufacture from single yarn
Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof;	Manufacture from materials of any heading, except that of the product	or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product
Chapter 57	Carpets and other textile floor coverings	Manufacture from: - yarn; - synthetic or artificial filament yarn; - natural fibres, or - man-made staple fibres not carded or combed or otherwise processed for spinning	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; <b>except for:</b>	Manufacture from materials of any heading, except that of the product	Manufacture from single yarn
5801 to 5804	Woven pile fabrics and chenille fabrics; terry towelling and similar fabrics; gauze tulle & other	Manufacture from: - natural fibres;	Manufacture from single yarn

	net fabrics	- man-made staple fibres not carded or combed or otherwise processed for spinning; or - chemical materials or textile pulp	
		or	or
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product
5810	Embroidery in the piece, in strips or in motifs	Manufacture: - from materials of any heading, except that of the product; - in which the value of all the materials used does not exceed 50% of the ex- price of the product	- Manufacture from materials of any heading, except that of the product - Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Ex chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	Manufacture from materials of any heading except that of the product	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	Manufacture from materials of any heading except that of the product provided that manufacture entails processes of cabling of the yarn, weaving of the fabric and dipping of the final product	
5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated	Manufacture from materials of any heading except that of the product, provided that manufacture entails the processes of cabling of the yarn, weaving of the fabric and dipping of the final product	
Chapter 60	Knitted or crocheted fabrics	Manufacture from: - natural fibres; - man-made staple fibres not carded or combed or otherwise processed for spinning; or - chemical materials or textile pulp	Manufacture from single yarn
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:  - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Manufacture from yarn	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items  or Knitting of shaped components from single yarn, looping and lining of components necessary

	- Other	<p>Manufacture from:</p> <ul style="list-style-type: none"> <li>- natural fibres;</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning; or</li> <li>- chemical materials or textile pulp</li> </ul>	<p>looping and lining of components necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items</p> <p>Manufacture from single yarn</p>
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; <b>except for:</b>	Manufacture from yarn	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items
ex 6202,ex 6204,ex 6206,ex 6209 and ex 6211	Woman's, girls' and babies' clothing and clothing accessories for babies, embroidered	<p>Manufactured from yarn</p> <p>or</p> <p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product</p>	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	<p>Manufacture from yarn</p> <p>or</p> <p>Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of ex-works price of the product</p>	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		
	- Embroidered	<p>Manufacture from unbleached single yarn</p> <p>or</p> <p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product</p>	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items

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- Other	Manufacture from unbleached single yarn	Laying out and cutting of uncut fabric; assembly
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6217	Other made up clothing accessories; parts of garments or of clothing accessories (excluding those of heading No. 6212):	or	of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items
		Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted goods of headings 6213 and 6214 used does not exceed 47,5% of the ex-works price of the product	
		- Embroidered	
		Manufacture from yarn	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items
		or	
		Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product	
	- Fire resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items
		or	
		Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product	
	- Interlinings for collars and cuffs, cut out	Manufacture from materials of any heading except that of the product	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items
		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 yarn	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing,

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including addition of trim and other findings,  
washing and pressing etc.; and packaging of

ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; <b>except for:</b>	Manufacture from materials of any heading, except that of the product	finished items Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:		
	- Of felt, of non-wovens	Manufacture from: - natural fibres; or - chemical materials or textile pulp	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items
	- Other:		
	- Embroidered	Manufacture from unbleached single yarn	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items
		or	
		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	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from: - natural fibres; - man-made staple fibres not carded or combed or otherwise processed for spinning;	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items
		or	
		- chemical materials or textile pulp	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:		
		- Of non-wovens	

Maying out and cutting of uncut fabric; assembly of cut components by stitching or other

- natural fibres; or

		- natural fibres; or - chemical materials or textile pulp	of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items
	- Other	Manufacture from unbleached single yarn	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings; washing and pressing etc.; and packaging of finished items
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table 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	Each item of 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; parts of such articles; <b>except for:</b>	Manufacture from materials of any heading <b>except for</b> uppers of heading No. 6406	
6406	Parts of footwear (including uppers whether or not attached to soles (excluding outer soles)); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading except that of the product	
Chapter 65	Headgear and parts thereof	Manufacture from materials of any heading, except that of the product	
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof	Manufacture from materials of any heading except that of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading except that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; <b>except for:</b>	Manufacture from materials of any heading except that of the product	
ex 6802	Tiles, cubes and similar articles	Manufacture from materials of any heading	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
6809	Articles of plaster or of compositions based on plaster	Manufacture from materials of any sub-heading except that of the product	
6810.91	Prefabricated structural components for building or civil engineering	Manufacture from materials of any sub-heading, except that of the product	

6810.99	Other articles	Manufacture from materials of any sub-heading, except that of the product
6811	Articles of asbestos-cement, of cellulose fibre-cement or the like	Manufacture from materials of any sub-heading, except that of the product
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any sub-heading, except that of the product
ex 6814	Articles of mica	Manufacture from worked mica
Chapter 69	Ceramic products	Manufacture from materials of any heading except that of the product
ex Chapter 70	Glass and glassware; <b>except for:</b>	Manufacture from materials of any heading, except that of the product
ex 7001	Glass in the mass	Manufacture from materials of any heading
ex 7006	Thin dielectric or metallic film coated flat glass	Manufacture by coating
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product
ex 7013	Cut glassware; cut and polished glassware	Manufacture from materials of any heading except that of the product or Manufacture by substantial cutting and polishing of uncut and unpolished glassware blanks of heading No. 7013
ex 7019	Yarn, thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products; woven fabrics and articles of glass fibres, rovings or yarn	Manufacture from materials of any sub-heading, except that of the product
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; <b>except for:</b>	Manufacture from materials of any heading except that of the product
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones
7106, 7108 and 7110	Precious metals:	
	- Unwrought	Manufacture:  - from materials of any heading, except that of the product  - by purification by electrolytic, thermal or

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chemical separation of precious metals of

		chemical separation of precious metals of heading 7106, 7108 or 7110;
		- by alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals; or
		- by plating
ex 7107, ex 7109 and ex 7111	- Plated, semi-manufactured (other than plated) or in powder form Metals clad with precious metals, semi-manufactured	Manufacture from unwrought precious metals of heading Nos. 7106, 7108 or 7110 Manufacture from metals clad with precious metals, unwrought
7117	Imitation jewellery	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product
ex Chapter 72	Iron and steel; <b>except for:</b>	Manufacture from materials of any heading except that of the product
ex 7205	Powders of alloy steel and other iron or steel	Manufacture from materials of any sub-heading except that of the product
ex 7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated, cold-rolled	Manufacture by cold rolling from a hot-rolled product of heading No. 7211
7216	Angles, shapes and sections of iron or non-alloy steel, further worked than hot-rolled	Manufacture by cold-rolling or cladding
ex 7218	Semi-finished products of stainless steel	Manufacture from ingots or other primary forms of heading No. 7218
ex 7219 and ex 7220	Flat-rolled products of stainless steel, further worked than hot-rolled	Manufacture by cold-rolling or cladding
ex 7222	Bars, rods, angles, shapes and sections of stainless steel, further worked than hot-rolled	Manufacture by cold-rolling or cladding
ex 7224	Semi-finished products of other alloy steel	Manufacture from ingots or other primary forms of heading No. 7224
ex 7225 and ex 7226	Flat-rolled products of other alloy steel, further worked than hot-rolled	Manufacture by cold-rolling or cladding
ex 7228	Bars, rods, angles, shapes and sections of other alloy steel, further worked than hot-rolled	Manufacture by cold-rolling or cladding
ex Chapter 73	Articles of iron or steel; <b>except for:</b>	Manufacture from materials of any heading except that of the product



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ex 7303	Tubes, pipes and hollow profiles, of cast iron; with a layer of asphalt/bitumen, reinforcement materials and concrete; coated inside with a layer of polyurethane and outside with a layer of	Manufacture by coating
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	polyurethane or asphalt/bitumen	
ex 7312	Armoured steel stranded wire, ropes and cables	Manufacture by armouring
ex Chapter 74	Copper and articles thereof; <b>except for:</b>	Manufacture from materials of any heading except that of the product
ex 7403	Copper alloys	Manufacture from materials of any sub-heading, except that of the product
ex 7406	Powders of lamellar structure	Manufacture from materials of any heading
7407 to 7419	Copper bars, rods and profiles; copper wire; copper plates, sheets and strip; copper foil; articles of copper	Manufacture from materials of any heading except that of the product
ex Chapter 75	Nickel and articles thereof; <b>except for:</b>	Manufacture from materials of any heading, except that of the product
7502.20	Nickel alloys	Manufacture from unwrought nickel, not alloyed
ex 7504	Nickel powders	Manufacture from materials of any heading
7505	Nickel bars, rods, profiles and wire	Manufacture from materials of any sub-heading except that of the product
ex 7506	Nickel foil	Manufacture from materials of any heading
7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufacture from materials of any sub-heading, except that of the product
Chapter 76	Aluminium and articles thereof; <b>except for:</b>	Manufacture from materials of any heading except that of the product
ex 7601	Aluminium alloys	Manufacture from unwrought aluminium
ex 7603	Powders of lamellar structure	Manufacture from materials of any heading
ex 7608	Cold-drawn aluminium tubes and pipes	Manufacture by cold-rolling
Chapter 77	Reserved for possible future use in HS	
ex Chapter 78	Lead and articles thereof; <b>except for:</b>	Manufacture from materials of any heading except that of the product
7801.10	Unwrought lead, refined	Manufacture by refining
ex 7801.99	Lead alloys	Manufacture from unwrought lead, not alloyed
ex 7803	Lead wire	Manufacture from bars, rods and profiles of heading No. 7803
7804	Lead plates, sheets, strip and foil; lead powders and flakes	Manufacture from materials of any heading
7805	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufacture from materials of any heading
Chapter 79	Zinc and articles thereof; <b>except for:</b>	Manufacture from materials of any heading except that of the product
ex 7901	Zinc alloys	Manufacture from unwrought zinc, not alloyed

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ex 7903	Zinc powders	Manufacture from materials of any heading
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ex 7904	Zinc wire	Manufacture from bars, rods and profiles of heading 7904
ex Chapter 80	Tin and articles thereof; <b>except for:</b>	Manufacture from materials of any heading except that of the product
8001.20	Tin alloys	Manufacture from unwrought tin, not alloyed
ex 8003	Tin wire	Manufacture from bars, rods and profiles of heading No. 8003
8005	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0,2 mm; tin powders and flakes	Manufacture from materials of any heading
8006	Tin tubes, pipes and tube or pipe fittings (for example, coupling, elbows, sleeves)	Manufacture from materials of any heading
Chapter 81	Other base metals; cermets; articles thereof;	Manufacture from materials of any heading
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; <b>except for:</b>	Manufacture from materials of any heading except that of the product
8212.10	Razors	Manufacture from materials of any sub-heading except that of the product
ex 8212.20	Safety razor blades	Manufacture from materials of any heading
ex 8213	Scissors, tailor's shears and similar shears	Manufacture from materials of any heading
ex Chapter 83	Miscellaneous articles of base metal; <b>except for:</b>	Manufacture from materials of any heading except that of the product
ex 8306	Statuettes and other ornaments, plated with precious metal	Manufacture by plating
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; <b>except for:</b>	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps (excluding air conditioning machines of heading No. 8415)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8419	Machinery plant of laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling (excluding	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

	vaporising, condensing or cooling (excluding machinery or plant of a kind used for domestic purposes); instantaneous or storage water heaters, non-electric	
8421	Centrifuges, including centrifugal dryers, filtering or purifying machinery and apparatus, for liquids or gasses	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce (excluding machinery of heading No. 8437)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8450	Household or laundry-type washing machines, including machines which both wash and dry	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8451	Machinery (excluding machines of heading No. 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made-up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines reeling, unreeling, folding, cutting or pinking textile fabrics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
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; <b>except for:</b>	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
ex 8501	Electrical motors and generators (excluding generating sets)	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product
8501.52	Other AC motors, multi-phase, of an output exceeding 750 W but not exceeding 75 kW	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product
8501.53	Other AC motors, multi-phase, of an output exceeding 75 kW	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product
8501.61	AC generators (alternators), of an output exceeding 75 kVA	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product

8503	Parts suitable for use solely or principally with the machines of heading No.8501 or 8502	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product
8509	Electro-mechanical domestic appliances, with self-contained electric motor	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product
8512	Electrical lighting or signalling equipment, (excluding articles of heading No. 8539), windscreen wipers, defrosters and demisters, of the kind used for cycles or motor vehicles	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors (excluding those of heading 8545)	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product
8517	Electrical apparatus for line telephony or telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product
8528	Reception apparatus for television, whether or not incorporating radio-broadcasting receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture from materials of any heading, except that of the product. However printed circuit assembly of heading 8529 may not be used or Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
8532	Electronical capacitors, fixed, variable or adjustable (pre-set)	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product
8535	Electrical apparatus for switching or protecting electronic circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressers, plugs, junction boxes), for a voltage exceeding 1000 V	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product
8537	Boards, panels, consoles, desks cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of	Manufacture in which the value of all materials used does not exceed 55% of the ex-works price of the product

	Chapter 90, and numerical control apparatus (excluding switching apparatus of heading 8517)	
8538	Parts suitable for use solely or principally with the apparatus of heading No. 8535, 8536 or 8537	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which: - the value of all the materials used does not exceed 60% of the ex-works price of the product; and - the copper used must be wholly produced; and  - metallic conductors of heading 8544 may not be used.
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; <b>except for:</b>	Manufacture from materials of any heading except that of the product
8607	Parts of railway or tramway locomotives or rolling-stock	Manufacture from materials of any heading
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; <b>except for:</b>	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product and subject to the manufacture or assembly as per Appendix I of Annex I, Introductory Notes, Note 8
8708	Parts and accessories of the motor vehicles of heading Nos. 8701 to 8705	Manufacture in which the value of the materials used does not exceed 50% of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof;	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; <b>except for:</b>	Manufacture from materials of any heading except that of the product
8803	Parts of goods of heading No. 8801 or 8802	Manufacture from materials of any heading
8804	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	Manufacture from materials of any heading
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading except that of the product
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or	Manufacture in which the value of all the materials used does not exceed 60% of the ex-

	surgical instruments and apparatus; parts and accessories thereof	works price of the product
ex Chapter 91	Clocks and watches and parts thereof; <b>except for:</b>	Manufacture from materials of any heading except that of the product
ex 9111	Watch cases	Manufacture by finishing, cladding or plating
ex 9112	Clock cases and cases of a similar type for other goods of this Chapter	Manufacture by finishing, cladding or plating
ex 9113	Watch straps, watch bands and watch bracelets	Manufacture by finishing, cladding or plating
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture from materials of any heading except that of the product
ex Chapter 93	Arms and ammunition; parts and accessories thereof; <b>except for:</b>	Manufacture from materials of any heading except that of the product
9306	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads	Manufacture from materials of any heading
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	Manufacture from materials of any heading except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 96	Miscellaneous manufactured article; <b>except for:</b>	Manufacture from materials of any heading except that of the product
ex 9601	Articles of worked materials	Manufacture from worked materials of heading No. 9601
ex 9602	Articles of worked vegetable or mineral carving materials	Manufacture from worked materials of heading No. 9602
9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles (excluding) those of heading No. 9609	Manufacture from materials of any sub-heading except of that product
9609.10	Pencil and crayons, with leads encased in a rigid sheath	Manufacture from materials of any sub-heading except that of the product



9613	sheath Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof (excluding flints and wicks)	except that of the product Manufacture from materials of any sub-heading except that of the product
ex 9614.20	Pipes and pipe bowls	Manufacture from roughly shaped blocks of wood or root
ex 9615.90	Hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 8516	Manufacture from materials of any heading
ex 9617	Vacuum flasks and other vacuum vessels, complete with cases	Manufacture from materials of any heading
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading except that of the product

APPENDIX II TO ANNEX 1

SADC CERTIFICATE OF ORIGIN

-----

Registration No. ....(Optional

1. Exporter (Name and Office Address)

3. Country Ref. No. ....

SOUTHERN AFRICAN DEVELOPMENT COMMUNITY  
(SADC)

-----

2. Consignee (Name and Office Address)

CERTIFICATE OF ORIGIN

-----

4. Particulars of transport:	5. For official use only			
6. Marks and numbers; number and kind of package, description of goods	7. Customs Tariff No.	8. Origin Criterion (See overleaf)	9. Gross weight or other quantity	10. Invoice No. & date (Optional)
(i) Marks & Nos.	(ii) Description of goods			

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11. CUSTOMS ENDORSEMENT

12. CERTIFICATION

Declaration certified  
Export Document (2)

.....

.....

Form.....No.

.....

Customs Office.....

Issuing Country or Territory.....

.....

Date.....

.....

Signature

Signature.....

Certificate of Customs or other Designated Authority

STAMP

INSTRUCTIONS FOR COMPLETING THE SADC CERTIFICATE OF ORIGIN

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

APPENDIX III TO ANNEX I

DECLARATION BY THE PRODUCER

To whom it may concern

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

I HEREBY DECLARE:

(a) that the goods listed here in quantities as specified below have been produced by this company/enterprise/workshop/supplier\*

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Name and address of producer: (Postal and physical Address)

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-----Registration No.-----

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and

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

List of Goods

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Commercial Description of Goods	Quantity	Criterion
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**Notes:** This form should be completed in duplicate where the Exporter is not the Producer.

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Stamp & Signature of the  
PRODUCER

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\* (Please delete the description not applicable)

APPENDIX IV TO ANNEX I  
FORM OF VERIFICATION OF ORIGIN

A. REQUEST FOR VERIFICATION

Verification of the authenticity and accuracy of this  
certificate is requested for the following reasons:

.....

.....

.....

.....

(Place and date)

.....

B. RESULT OF VERIFICATION

Verification carried out shows that this certificate

-----

was issued by the Customs Office

-----

or designated authority indicated

and that the information contained

-----

therein is accurate

-----

does not meet the requirement

as to the **authenticity/accuracy**

(delete whichever not applicable

**Insert X in the appropriate box**

(Place and date)

.....

(Signature and Stamp)

-----

(Signature and stamp)

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APPENDIX V TO ANNEX I

INDEX - PART 1

- REGULATION ON THE TARIFF QUOTAS, TIME PERIODS AND ARRANGEMENTS FOR THE ADMINISTRATION AND ENFORCEMENT IN RESPECT OF PRODUCTS OF HS CHAPTERS 50 TO 63 EXPORTED TO SACU BY MMTZ MEMBER STATES
- ARTICLE 1
- DEFINITIONS
- ARTICLE 2
- SCOPE
- ARTICLE 3
- REGISTRATION AS CERTIFIED EXPORTER
- ARTICLE 4
- ALLOCATION OF TARIFF QUOTAS
- ARTICLE 5
- EXPORT PROCEDURES
- ARTICLE 6
- REVIEW
- ARTICLE 7
- TEXTILE AND CLOTHING COMMITTEE
- ARTICLE 10
- COMPETENT AND ISSUING AUTHORITIES AND SACU CENTRAL CO-ORDINATING AUTHORITY

## ARTICLE 11

## DURATION

## APPENDIX V TO ANNEX I

## PART 1

## REGULATION ON THE TARIFF QUOTAS, TIME PERIODS AND ARRANGEMENTS FOR THE ADMINISTRATION AND ENFORCEMENT IN RESPECT OF PRODUCTS OF HS CHAPTERS 50 TO 63 EXPORTED TO SACU BY MMTZ MEMBER STATES

## ARTICLE 1

## DEFINITIONS

In this Regulation, an expression that has been defined in this Protocol has that meaning.

## ARTICLE 2

## SCOPE

The provisions of this Regulation shall apply to products of HS Chapter 50 to 63 exported to SACU by MMTZ Member States, subject to tariff quotas, which comply with the rules of origin set out in column (4) of the list in Part 3 of this Regulation.

## ARTICLE 3

## REGISTRATION AS CERTIFIED EXPORTER

1. A manufacturer in a MMTZ Member State who wishes to export goods to SACU under this Regulation, shall apply to the competent authority of an MMTZ Member State for registration as a certified exporter. The competent authority of an MMTZ Member State shall notify SACU central co-ordinating authority in writing of the particulars of a manufacturer registered as a certified exporter by it, within seven working days after such registration.
2. Only certified exporters, registered in accordance with the provisions of paragraph 1 of this Article, shall qualify for treatment, in accordance with the provisions of Article 2 of this Regulation.

## ARTICLE 4

## ALLOCATION OF TARIFF QUOTAS

1. The competent authority of each MMTZ Member States shall be responsible for the allocation and management of the tariff quotas allocated to such Member State in terms of Part 1 of this Regulation. Tariff quotas shall be allocated, at least, at the four digit level of the HS.
2. The competent authorities of the MMTZ Member States shall notify the SACU central co-ordinating authority in writing of the tariff quota allocations, within seven working days after such allocations or adjustments have been made and the SACU central co-ordinating authority shall, within one working day after receipt of such written notice, advise all SACU customs authorities accordingly.

## ARTICLE 5

## EXPORT PROCEDURES

1. Any product which are exported from an MMTZ Member State to a SACU Member State shall - (a) be consigned directly from the premises of a certified exporter to a consignee in a SACU Member State; and (b) be covered by an export certificate in the form prescribed in Part 2 of this Regulation.
2. Notwithstanding the provisions of Rule 9(1) of Annex I of this Protocol, a certificate of origin is not required to be submitted in respect of products which are covered by an export certificate as contemplated in paragraph 1(b) of this Article.
3. The provisions of Rule 9(3) and (4) of Annex I of this Protocol shall apply MUTATIS MUTANDIS in respect of any verification required by any importing SACU Member State concerning any statement in an MMTZ export certificate.
4. An issuing authority of an MMTZ Member State shall, upon certification of an export certificate, transmit a copy of such export certificate to the SACU central co-ordinating authority by facsimile transmission within one working day of such certification. The SACU central co-ordinating authority shall confirm receipt of such faxed copy within one working day of receipt. The SACU central co-ordinating authority shall transmit a copy of such export certificate by facsimile transmission to the customs authority at the port of entry of the importing SACU Member State, which is indicated on such export certificate, within one working day after receipt of such certificate.

5. Upon presentation of an original export certificate, the customs authority of the importing SACU Member State shall compare such original certificate received by it in terms of paragraph 4 of this Article.
6. Upon clearance of a consignment of products, the customs authority of the importing SACU Member State shall transmit, by registered post, the original export certificate to the SACU central co-ordinating authority within one working day after the clearance of such products. The SACU central co-ordinating authority shall deduct the quantities which appear on an export certificate from the tariff quotas of the MMTZ Member State from whose territory such products were consigned and shall notify all SACU customs authorities accordingly.
7. The issuing authorities of the MMTZ member States shall notify the SACU central co-ordinating authority in writing of the cancellation of any export certificate issued by them, within seven working days after such cancellation has been made and the SACU central co-ordinating authority shall, within one working day after receipt of such written notice, advise SACU customs authorities accordingly.
8. The relevant MMTZ and SACU authorities shall fully co-operate and resolve any issues arising from the administration of the quota system in an amicable way with a view to ensuring the smooth implementation of the quota system.
9. For the purpose of this Article, products shall be deemed to be consigned from an MMTZ Member State on the date on which the export certificate, under which such products are exported to SACU, has been certified by an MMTZ issuing authority, provided such goods are exported not later than 20 working days after the date of certification.

## ARTICLE 6

## REVIEW

This Regulation shall be reviewed in year 2003.

## ARTICLE 7

## TEXTILE AND CLOTHING COMMITTEE

1. A Textile and Clothing Committee (hereinafter referred to as the "TCC") is hereby established. The TCC shall consist of representatives from all Member States and shall meet at least twice a year.
2. The functions of the TCC shall include -
  - (a) monitoring the allocation of tariff quotas contemplated in Article 4 of this Regulation;
  - (b) monitoring the operation of and compliance with the export procedures contemplated in Article 5 of this regulation;
  - (c) undertaking the review contemplated in Article 6 of this Regulation;
  - (d) generally reviewing the implementation of this Regulation; and
  - (e) performing such other functions as may be determined by the CMT.
3. The TCC shall develop its own rules of procedure.

## ARTICLE 8

## COMPETENT AND ISSUING AUTHORITIES AND SACU CENTRAL CO-ORDINATING AUTHORITY

1. For purposes of the implementation of this Regulation, MMTZ Member States shall be notified of the particulars of the SACU central co-ordinating authority, within 19 working days of the entry into force of this Regulation.
2. MMTZ Member States shall notify the SACU central co-ordinating authority, within 10 working days of being notified as provided for in paragraph 1 of this Article, of the particulars of their competent authorities and of their issuing authorities. Any change in the particulars of such authorities shall be notified to the SACU central co-ordinating authority at least 20 working days prior to such intended change.

## ARTICLE 9

## DURATION

This Regulation shall enter into force on 1st August 2001 and remain in force for 5 years until 31 December 2006.

## PART 2

## DRAFT



SADC-MMTZ EXPORT CERTIFICATE

(See notes overleaf before completing this form)

SACU PORT OF ENTRY

No.: MAL/MOZ/TAN/ZAMB - 00001

1. Exporter (Name and full address)

2. Consignee (Name and full address)

3. Customs Tariff No. (six digit level)	Description	Units	Value for duty purposes in a SACU Monetary Unit	Number and Date of Invoices
--	-------------	-------	--	--------------------------------

4. Declaration by the Certified Exporter

I, the undersigned, hereby declare that

the above details are correct, that all

the goods were produced by the

certified exporter and that they

comply with the origin requirements

5. Certification by

Issuing Authority

Declaration certified

It is hereby certified, on

6. For Customs Purposes

(Optional)

specified for those goods in part 3	the basis of control carried	Export Document No.
of Appendix V to Annex I of the	out, that the products fall	
SADC Protocol on Trade	into the description of	
	products eligible for preferen-	
	ces and that sufficient	-----
	quota exist for this product,	Date
	in terms of Appendix V to	
	Annex I of the SADC	
	Protocol on Trade	-----
		Customs Office
-----		-----
(Place and Date)		Country
-----		-----
(Signature)		Date
	Origin Stamp	
	and Signature	
-----	of Customs or	-----
(Capacity)	Other Designated	Signature
	Authority	
		STAMP
-----		-----

7. Request for Verification, to:

MMTZ Issuing Authority

Verification of authenticity and accuracy of this  
certificate is required

(Place and Date)

(Signature)

STAMP

8. Result of Verification

Verification carried out shows that this Certificate  
was correctly issued and the  
information contained is accurate

does not meet the requirements as  
to authenticity and accuracy  
(see remarks appended)

(Place and Date)

(Signature)

STAMP

Notes

1. Goods must be described in accordance with commercial practice, at HS code six digit level,  
and with sufficient detail to enable them to be identified.
2. This certificate is issued in triplicate:
- Original - to accompany the documents relating to this consignment
  - Duplicate - remains with MMTZ Issuing Authority

Triplicate - remains with Certified Exporter

## PART 3

## LIST OF WORKING OR PROCESSING CONFERRING ORIGIN ON TEXTILE GOODS ORIGINATING IN MMTZ MEMBER STATES AND SUBJECT TO TARIFF QUOTAS

HS HEADING No.	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFER ORIGINATING STATUS	
(1)	(2)	(3)	(4)
5204 to 5207	Yarn and thread of cotton	Manufacture from fibres	
5208 to 5212	Woven fabrics of cotton:		
	- Incorporating rubber thread	Manufacture from single yarn	
	- Other	Manufacture from single yarn	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from fibres	
5512 to 5516	Woven fabrics of man-made staple fibres:		
	- Incorporating rubber thread	Manufacture from single yarn	
	- Other	Manufacture from single yarn	
Chapter 60	Knitted or crocheted fabrics	Manufacture from single yarn	
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	Laying out and cutting of uncut fabric, assembly of cut components by stitching or other appropriate methods; necessary finishing including addition of trim and other findings, washing and pressing etc; and packaging of finished items;	
		or	
		Knitting of shaped components from single yarn, looping and lining of components necessary finishing, including addition of trim and other findings, washing and pressing etc; and packaging of finished items;	
	- Other	Manufacture from single yarn	
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	Laying out and cutting of uncut fabric, assembly of cut components by stitching or other appropriate methods; necessary finishing including addition of trim and other findings, washing and pressing etc; and packaging of finished items;	

HS HEADING	DESCRIPTION OF PRODUCT		WORKING OR PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFER ORIGINATING STATUS		
ANNUAL TARIFF QUOTAS					
	HS CHAPTER 52	HS CHAPTER 55	HS CHAPTER 60	HS CHAPTERS 61 AND 62	HS CHAPTER 63
	KG	KG	KG	KG	KG
(1)	(2)	(3)	(4)	(5)	(6)
MALAWI	1 200 000	43 000	0	8 565 000	665 000
MOZAMBIQUE	3 600 000	0	0	3 900 000	170 000
TANZANIA	1 200 000	0	0	500 000	150 000
ZAMBIA	1 700 000	390 000	60 000	500 000	300 000

- NOTES:
1.

[The annual tariff quotas shall be valid and calculated from 1 January to 31 December of the same year.]
2.

[Any tariff quotas not used in a quota year may not be transferred to the following year or transferred from one HS Chapter to another.]
3.

The tariff quotas set out in column (5) of the above table refer to combined quotas for HS Chapters 61 and 62 and not separate quotas applicable to each HS Chapter.
4.

Preferences shall only be extended:

\*

in the case of HS Chapter 52, to products of HS headings 52.04 to 52.12;

\*

in the case of HS Chapter 55, to products of HS headings 55.08 to 55.16;

\*

in the case of HS Chapter 60, to products of HS headings 60.01 to 60.02;

\*

in the case of HS Chapter 61, to products of HS headings 61.01 to 61.17;

\*

in the case of HS Chapter 62, to products of HS headings 62.01 to 62.17; and

\*

in the case of HS Chapter 63, to products of HS headings 63.02 to 63.08.
5.

No preferences shall be extended to products of HS Chapters 50 to 63 unless tariff quotas are provided for such products in the above table.

ANNEX VII

CONCERNING TRADE IN SUGAR

PREAMBLE

The High Contracting Parties:

HAVING REGARD to the objectives of this Protocol and of its importance as an instrument for facilitating the furtherance of the aims of regional economic integration and the creation of a single market through increased harmonisation of policies and liberalisation of tariffs and removal of NTBs on trade;

NOTING, however, that the world sugar market is highly distorted and conscious of the fact that the world price for sugar is a dumped or subsidised price resulting in the continuing need for most sugar producing countries to impose tariff and non-tariff barriers against the free importation of sugar in order to protect their domestic industries;

RECOGNISING, therefore, that for as long as the world sugar market remains highly distorted, sugar will be a product requiring special dispensation within the framework of the Protocol on Trade so that no sugar industry within SADC will suffer injury;

MINDFUL of the need to establish a stable investment climate leading to both growth and development of SADC economies and of the need to maintain the SADC Region as a reliable bloc of world competitive low cost sugar producers, well positioned to take advantage of the anticipated higher world prices once global liberalisation in sugar trade occurs;

ACKNOWLEDGING accordingly the need to improve and maintain the efficiency of all sugar producers within the SADC region through the interchange of research, training and information;

HEREBY AGREE as follows:

#### ARTICLE 1

##### DEFINITIONS

In this Annex, an expression that has been defined has that meaning and, unless the context indicates otherwise:

- "Marketing Year" means a period of twelve months commencing on 1 April and ending on 31 March, and "annual" and "annum" shall have a corresponding meaning;
- "Sugar" means raw sugar, refined sugar and direct consumption crystal sugar;
- "Technical Committee on Sugar (TCS)" means the body comprising representatives of national governments and sugar industries in all Member States;
- "Ton" means a metric ton of sugar, tel quel.

#### ARTICLE 2

##### OBJECTIVES

The objectives of this agreement are:

- (a) to promote, within the Region, production and consumption of sugar and sugar-containing products according to fair trading conditions and an orderly regional market in sugar for the survival of the sugar industries, in anticipation of free global trade;
- (b) in support of the long term objective set out in paragraph 1 of Article 3, to provide temporary measures to insulate State Parties' sugar producing industries from the destabilising effects of the distorted global market, and in this regard to harmonise sugar policies and regulate its trade within the Region during the interim period until world trade conditions permit free trade in sugar;
- (c) to create a stable climate for investment, leading to the growth and development of sugar industries in the State Parties;
- (d) to improve the competitiveness of the sugar producing State Parties in the world sugar market;
- (e) to facilitate the sharing of information, research and training with a view to improving the efficiency of growers, millers and refiners of sugar in the Member States;
- (f) to facilitate the development of small and medium sugar enterprises, and
- (g) to create stable market conditions in the Member States so as to encourage the rehabilitation and development of all sugar industries with a view to facilitating direct foreign investment and the creation of employment opportunities.

#### ARTICLE 3

##### RECIPROCAL MARKET LIBERALISATION

1. The long term objective of this Annex is to establish full liberalisation of trade in the sugar sector in the SADC region after the year 2012. Such liberalisation will be dependent on a positive review of conditions prevailing in the world sugar market five years after entry into force of this Annex in order to ascertain if the world sugar market has normalised sufficiently to make such liberalisation acceptable.
2. The liberalisation as contemplated in paragraph 1 will be on a reciprocal basis and will also involve the removal of non-tariff barriers in relation to SADC sugar trade. However, in the interim period, market access will be on a non-reciprocal basis into the SACU on the terms outlined in Articles 4 and 6.

#### ARTICLE 4

## NON-RECIPROCAL ACCESS TO THE SACU MARKET

1. Duty free quota access to the SACU sugar market will be allocated to all non-SACU SADC sugar producing members. Access will be established through duty-free quotas allocated to each such member. The quotas will be allocated as follows:
  - a. The base market access quotas are hereby established as the average of the annual quotas allocated to each non-SACU SADC sugar-producing country over the period 2001/2002 to 2007/08. These quotas would apply from the first year in which this quota system became effective. These based quotas are indicated in Appendix 1.
  - b. An annual growth factor will be applied from the second year of implementing the new quota system. The annual percentage growth in the quota will be equal to the actual growth percentage in the SACU sugar market in the preceeding year, and will only be applied to quota tonnage in excess of 20,000 tons. A minimum annual total quota increase of 500 tons will be applicable. This total quota increase shall be distributed among the quota beneficiaries on the basis of their relative base quota allocations. The relative shares in the base quota allocations are indicated in Appendix 1.
  - c. The annual percentage growth in the SACU sugar market is computed as the growth in the combined SACU sales of the South African and Eswatini sugar industries plus imports into SACU.
  - d. From the total annual base quota, an initial quota of 1,500 tons will be allocated to each non-SACU SADC sugar producing country. The balance of the quota will then be allocated to each beneficiary country in accordance with that country's calculated relative share of the average annual quota allocated to non-SACU SADC countries over the period 2001/2002 to 2007/08.
2. The determined quota allocations are not transferable between countries. The principal of "use it or lose it" will apply.
3. Any new sugar producer in SADC will be accommodated within the total quota determined in this Annex.
4. The modalities for the utilisation or distribution of the quota of a country would be determined by the competent sugar quota allocating authority in that country.
5. This provision for non-reciprocal access for non-SACU SADC sugar producers will be reviewed in accordance to scheduled and/or agreed revisions of the SADC Trade Protocol.

## ARTICLE 5

## CO-OPERATION IN AREAS OF COMMON INTEREST

1. Co-operation in areas of common interest as identified by the TCS will be aimed at facilitating a balanced expansion of national industries with the ultimate objective of promoting the development of a regional competitive industry. Cooperation in the following areas will be established with a view to increasing efficiencies of all SADC sugar producers.
  - (a) The TCS established in terms of Article 7 will initiate dialogue on the usage and upgrading of infrastructure, and adopt rules on the transfer of information in relation to sugar technology and research, training, promotion and marketing.
  - (b) Recognising established official customs co-operation arrangements, the TCS will make recommendations to such bodies on issues related to cross-border trade in sugar in the region aimed at improving information flow on trade in sugar in the region and improving border control.
  - (c) Information on the nature and performance of existing national initiatives will be shared. Information on similar initiatives in other parts of the world will be collected and considered. Such information could be used to design appropriate strategies for small medium enterprise development.
  - (d) Developments occurring in the rest of the world which have implications for sugar industries in the SADC will be identified and monitored, and pro-active regional strategies will be pursued.
2. The TCS will establish terms of reference relating to the implementation of actions in the identified and new areas of co-operation, and may appoint technical working groups to obtain related information and submit recommendations.

## ARTICLE 6

## IMPLEMENTATION

1. Market access as provided for in Article 4 will be effected from the 2011/12 marketing year.
2. Market access as provided for in Article 4 will be maintained until the review of this Annex.
3. Co-operation in areas of common interest will be effected upon implementation of this Annex.

## ARTICLE 7

## INSTITUTIONAL FRAMEWORK

1. The TCS will be established to manage the agreed terms for market access and to co-ordinate actions in the areas of cooperation outlined in Article 5.
2. The TCS will establish and maintain a secretariat, the functions of which will be to implement and monitor the market access arrangements, procure and collate statistical information concerning

sugar from State Parties, disseminate such information amongst State Parties, and supply secretarial services to the TCS and its appointed Working Groups.

## APPENDIX 1

Country	Base Quota	Relative Share
Malawi	7,646	20.7%
Mauritius	2,342	2.9%
Mozambique	7,623	20.6%
Tanzania	1,500	0.0%
Zambia	14,444	46.6%
Zimbabwe	5,125	12.2%
<b>TOTAL</b>	<b>38,681</b>	<b>100.0%</b>

## ADDENDUM TO ANNEX VII

## CUSTOMS AND EXCISE RULES FOR THE IMPLEMENTATION OF MARKET ACCESS IN TERMS OF ANNEX VII OF THE SADC TRADE PROTOCOL

1. Notification of quota allocating and certificate of origin issuing authorities to the SACU central co-ordinating authority (1) and the SADC TCS Secretariat
  - 1.1 Each net surplus producing Member State (2) shall notify the SACU central co-ordinating authority and the SADC Technical Committee on Sugar (SADC TCS Secretariat) of its quota allocating authority responsible for administering the duty-free quota access for net surplus sugar produced in SADC countries.
  - 1.2 Each net surplus producing Member State shall notify the SACU central co-ordinating authority and SADC TCS Secretariat of its certificate of origin issuing authority responsible for administering the duty-free quota access for net surplus sugar produced in SADC countries.
  - 1.3 Each non-SACU Member State will only be allowed one quota allocating authority and one certificate of origin issuing authority.
    - (1) The South African Revenue Service (SARS) will be the SACU central coordinating authority.
    - (2) Member States shall mean a non-SACU SADC net surplus sugar producing sugar state. (Net surplus production as defined in the Trade Protocol (Annex VII, Article 1).
2. Registration of exporters
  - 2.1 An exporter in a non-SACU SADC net surplus sugar producing Member State who wishes to export sugar to SACU in terms of Annex VII shall apply to the quota allocating authority of the exporting non-SACU SADC Member State for registration as a registered exporter.
  - 2.2 Non-SACU Member States shall notify the SACU central co-ordinating authority and the SADC TCS Secretariat in writing of particulars of each exporter registered by that authority, and to whom quotas have been allocated in terms of paragraph 3. The SACU central coordinating authority shall record these details for verification purposes and for deductions when imports are made into SACU. The Issuing Authority will also control the sugar quotas on the export side. No exports under this quota arrangement will be allowed if the quota is exhausted.
  - 2.3 Only registered exporters notified in terms of paragraph 2.2 shall qualify for treatment in accordance with the provisions of Annex VII.
3. Quota allocations
  - 3.1 Quota allocations shall be calculated as prescribed in Annex VII and approved by the SADC TCS.
  - 3.2 The quota allocating authority in each non-SACU-SADC net surplus sugar producing Member State shall be responsible for the allocation of quotas to registered exporters.
  - 3.3 The quota allocating authority in each Member State shall notify the SACU central co-ordinating authority in writing of the quota allocations made by it and of any adjustments to such quota allocations, within seven working days after such allocations or adjustments have been made.
4. Issuing of SADC certificates of origin and export procedures
  - 4.1 After obtaining a buyer in SACU, a certified exporter shall notify its respective quota allocating authority of the details of the buyer as well as the SACU port of entry to be used to import the sugar into the SACU region.
  - 4.2 The certificate of origin issuing authority in the Member State will then be requested to issue a SADC certificate of origin.



- 4.3 Upon presentation of an original certificate of origin, the customs authority of the importing SACU Member States shall verify the details of the exporter appearing on the certificate against details of the registered exporter sent by the quota allocating authority. A request for verification may be sent to the Customs Authority of the issuing authority in cases of reasonable doubt.
- 4.4 Customs authorities of Botswana, Eswatini, Lesotho and Namibia shall, upon clearance, notify the SACU central coordinating authority of imports under which this quota arrangement.
- 4.5 For the purpose of these procedures, sugar shall be deemed to be consigned from a Member State on the date on which the certificate of origin under which such sugar is exported to SACU, has been certified by a certificate of origin issuing authority of a Member State, provided that such sugar is exported not later than 20 working days after the date of certification.
5. Information dissemination  
The SACU central coordinating authority shall submit quarterly reports to the SADC TCS on the following:
  - (a) Number and details of registered exporters per Member State;
  - (b) The volume and value of certificates of origin utilized by each qualifying Member State; and
  - (c) The quantities still available in terms of allocated quantitative limits for each Member State.
6. Review  
The SADC TCS Secretariat shall review these procedures with a view to simplifying them as and when necessary during the course of implementation of Annex VII of the SADC Protocol on trade.

## PART C

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

Notes:

## 1. Definitions

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

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

4. Where any goods imported are subject to tariff quotas in order to benefit from the preferential rate of duty in terms of the Agreement such goods shall comply with the requirements of Note L of the General Notes and the rules for section 49.
5. Any goods exported to the EFTA States for the purpose of obtaining preferential treatment therefore in terms of the Agreement, shall be subject to compliance with -
- (a) the provision of Part C
  - (b) any relevant provision of the said Agreement, and
  - (c) any rule for section 49.

## ANNEX V

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

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## TITLE I

## GENERAL PROVISIONS

## ARTICLE 1

## Definitions

For the purposes of this Annex:

- (a) "manufacture" means any kind of working or processing including assembly or specific operations;
- (b) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) "goods" means both materials and products;
- (e) "customs value" means the value as determined in accordance with the 1994 Agreement on Implementation of Article VII of the GATT 1994 (WTO Agreement on Customs Valuation);
- (f) "ex-works price" means the price paid for the product ex works to the manufacturer in an EFTA State or in SACU in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- (g) "value of materials" means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for

the materials in an EFTA State or in SACU;

- (h) "value of originating materials" means the value of such materials as defined in (g) applied MUTATIS MUTANDIS;
- (i) "chapters" and "headings" mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Annex as "the Harmonized System" or "HS";
- (j) "classified" refers to the classification of a product or material under a particular heading;
- (k) "consignment" means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (l) "territories" includes territorial waters<sup>1</sup>;
- (m) "EUR" means "euro", the single currency of the European Monetary Union;
- (n) "an EFTA State" means any of the following states: Iceland, Norway or Switzerland<sup>2</sup>;
- (o) "SACU" means Southern African Customs Union; and
- (p) "a SACU State" means any of the following states: Botswana, Eswatini, Lesotho, Namibia or South Africa.

<sup>1</sup>

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

<sup>2</sup>

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

## TITLE II

### DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

#### ARTICLE 2

##### Origin Criteria

1. For the purpose of implementing this Agreement, the following products shall be considered as originating in an EFTA State or SACU:
  - (a) products wholly obtained in a Party within the meaning of Article 4; and
  - (b) products obtained in a Party incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Party concerned within the meaning of Article 5.
2. For the purpose of this Agreement, products originating in an EFTA State shall be considered as originating in Iceland, Norway or Switzerland, and products originating in SACU shall be considered as single SACU origin.

#### ARTICLE 3

##### Cumulation of Origin

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

#### ARTICLE 4

##### Wholly Obtained Products

1. The following shall be considered as wholly obtained in an EFTA state or in SACU:
  - (a) mineral products extracted from their soil or from their seabed;

- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there
- (e) products obtained by hunting, fishing or aquaculture carried out there;
- (f) products of sea fishing and other products taken from the territorial waters of an EFTA State or of a SACU State;
- (g) products of sea fishing and other products taken from the sea outside the territorial waters of a Party by a vessel flying the flag of an EFTA State or of a SACU State;
- (h) products made exclusively from products referred to in (f) and (g) aboard factory ships flying the flag of an EFTA State or of a SACU State;
- (i) used articles collected there fit only for the recovery of raw materials, including used tyres fit for re-treading or for use as waste;
- (j) waste and scrap resulting from manufacturing operations conducted there;
- (k) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil; and
- (l) goods produced there exclusively from the products specified in (a) to (k).

## ARTICLE 5

## Sufficiently Worked or Processed Products

1. For the purposes of Article 2, products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in the list in Appendix 2 are fulfilled.  
The conditions referred to above indicate, for all products covered by the Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. It follows that if a product which has acquired originating status by fulfilling the conditions set out in the list is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.
2. Notwithstanding paragraph 1, non-originating materials which, according to the conditions set out in the list, should not be used in the manufacture of a product may nevertheless be used, provided that:
  - (a) their total value does not exceed 15 per cent of the ex-works price of the product; and
  - (b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this paragraph.
 This paragraph shall not apply to products falling within Chapters 50 to 63 of the Harmonized System.
3. Paragraphs 1 and 2 shall apply subject to the provisions of Article 6.

## ARTICLE 6

## Insufficient Working or Processing

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 5 are satisfied:
  - (a) preserving operations to ensure that the products remain in good condition during transport and storage;
  - (b) breaking-up and assembly of packages;
  - (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
  - (d) ironing or pressing of textiles;
  - (e) simple<sup>1</sup> painting and polishing operations;
  - (f) husking, partial or total bleaching, polishing and glazing of cereals and rice;
  - (g) operations to colour sugar or form sugar lumps;
  - (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
  - (i) sharpening, simple<sup>1</sup> grinding or simple<sup>1</sup> cutting;

- (j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);
- (k) simple<sup>1</sup> placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing of printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing<sup>2</sup> of products, whether or not of different kinds;
- (n) simple<sup>1</sup> assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (o) a combination of two or more operations specified in (a) to (n); and
- (p) slaughter of animals.

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

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

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

#### ARTICLE 7

##### Unit of Qualification

1. The unit of qualification for the application of the provisions of this Annex shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonized System. It follows that:
  - (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification; and
  - (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Annex.
2. Where, under General Rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

#### ARTICLE 8

##### Accessories, Spare Parts and Tools

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

<sup>1</sup> "simple" generally describes activities which need either special skills nor machines, apparatus or equipment especially produced or installed for carrying out the activity.

#### ARTICLE 9

##### Sets

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

#### ARTICLE 10

##### Neutral Elements

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

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools; and
- (d) goods which do not enter and which are not intended to enter into the final composition of the product.

TITLE III  
TERRITORIAL REQUIREMENTS

## ARTICLE 11

## Principle of Territoriality

1. Except as provided for in Article 3 and paragraph 3 of this Article, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in an EFTA State or in SACU.
2. Except as provided for in Article 3, where originating goods exported from an EFTA State or from SACU to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
  - (a) the returning goods are the same as those exported; and
  - (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.
3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside an EFTA State or SACU on materials exported from an EFTA State or SACU and subsequently reimported there, provided that:
  - (a) the said materials are wholly obtained in an EFTA State or in SACU or have undergone working or processing beyond the operations referred to in Article 6 prior to being exported; and
  - (b) it can be demonstrated to the satisfaction of the customs authorities that:
    - (i) the reimported goods have been obtained by working or processing the exported materials; and
    - (ii) the total added value acquired outside the EFTA State concerned or SACU by applying the provisions of this Article does not exceed ten per cent of the ex-works price of the end product for which originating status is claimed.
4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II shall not apply to working or processing done outside an EFTA State or SACU. But where, in the list in Appendix 2, a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the territory of the Party concerned, taken together with the total added value acquired outside the EFTA State concerned or SACU by applying the provisions of this Article, shall not exceed the stated percentage.
5. For the purposes of applying the provisions of paragraphs 3 and 4, "total added value" shall be taken to mean all costs arising outside the EFTA State concerned or SACU, including the value of the materials incorporated there.
6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Appendix 2 or which can be considered sufficiently worked or processed only if the general tolerance fixed in paragraph 2 of Article 5 is applied.
7. The provisions of paragraphs 3 and 4 shall not apply to products of Chapters 50 to 63 of the Harmonized System.
8. Any working or processing of the kind covered by the provisions of this Article and done outside an EFTA State or SACU shall be done under the outward processing arrangements, or similar arrangements.

## ARTICLE 12

## Direct Transport

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

Originating products may be transported by pipeline across territory other than that of the Parties.
2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing country.

## ARTICLE 13

## Exhibitions

1. Originating products, sent for exhibition outside the Parties and sold after the exhibition for the importation into an EFTA State or SACU shall benefit on importation from the provisions of this

Agreement provided it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from an EFTA State or SACU to the country in which the exhibition is held and has exhibited them there;
  - (b) the products have been sold or otherwise disposed of by that exporter to a person in an EFTA State or SACU;
  - (c) the products have been consigned during the exhibition or immediately thereafter in the State in which they were sent for exhibition; and
  - (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
2. A proof of origin must be issued or made out in accordance with the provisions of Title IV and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.
  3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

#### TITLE IV

#### PROOF OF ORIGIN

#### ARTICLE 14

#### General Requirements

1. Products originating in a Party shall, on importation into an EFTA State or SACU benefit from this Agreement upon submission of either:
  - (a) a movement certificate EUR.1, a specimen of which appears in Appendix 3; or
  - (b) in the cases specified in paragraph 1 of Article 19, a declaration, subsequently referred to as the "invoice declaration", given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified; the text of the invoice declaration shall read:

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

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

2. Notwithstanding paragraph 1, originating products within the meaning of this Annex shall, in the cases specified in Article 20, benefit from this Agreement without it being necessary to submit any of the documents referred to above.
- 1 When the invoice declaration is made out by an approved exporter within the meaning of Article 23, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the word in brackets shall be omitted or the space left blank.
- 2 Origin of products to be indicated.

#### ARTICLE 15

#### Procedure for the Issue of a Movement Certificate EUR. 1

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



forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

6. The date of issue of the movement certificate EUR.1 shall be indicated in box 11 of the certificate.
7. A movement certificate EUR. 1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

#### ARTICLE 16

##### Movement Certificates EUR.1 Issued Retrospectively

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

#### ARTICLE 17

##### Issue of a Duplicate Movement Certificate EUR. 1

1. In the event of theft, loss or destruction of a movement certificate EUR. 1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.
2. The duplicate issued in this way must be endorsed with the word:  
*"DUPLICATE"*
3. The endorsement referred to in paragraph 2 shall be inserted in the "Remarks" box of the duplicate movement certificate EUR. 1.
4. The duplicate, which must bear the date of issue of the original movement certificate EUR. 1, shall take effect as from that date.

#### ARTICLE 18

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

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

#### ARTICLE 19

##### Conditions for Making out an Invoice Declaration

1. An invoice declaration as referred to in paragraph 1(b) of Article 14 may be made out:
  - (a) by an approved exporter within the meaning of Article 22; or
  - (b) by any exporter for any consignment consisting of one or more packages containing originating products the total value of which does not exceed EUR 6 000.
2. An invoice declaration may be made out if the products concerned can be considered as products originating in an EFTA State or in SACU and fulfil the other requirements of this Annex.
3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the

originating status of the products concerned as well as the fulfilment of the other requirements of this Annex.

4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in paragraph 1(b) of Article 14, in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.
5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 22 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.
6. An invoice declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two years after the importation of the products to which it relates.

#### ARTICLE 20

##### Exemptions from Proof of Origin

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

#### ARTICLE 21

##### Calculation of National Currencies

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

#### ARTICLE 22

##### Approved Exporter

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

#### ARTICLE 23

##### Validity of Proof of Origin

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

## 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 procedure applicable in that country. The said authorities may require a translation of a proof of origin and may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of this Agreement.

## ARTICLE 25

## Importation by Instalments

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

## ARTICLE 26

## Supporting Documents

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

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

## ARTICLE 27

## Preservation of Proof of Origin and Supporting Documents

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

## ARTICLE 28

## Discrepancies and Formal Errors

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not IPSO FACTO render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.
2. Obvious formal errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

## TITLE V

## ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION

## ARTICLE 29

## Notifications

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

## ARTICLE 30

## Verification of Proofs of Origin

1. In order to ensure the proper application of this Annex, the EFTA States and SACU shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR. 1 or the invoice declarations and the correctness of the information given in these documents.
2. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Annex.
3. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR. 1 and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.
4. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
5. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.
6. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as product originating in an EFTA State or in SACU and fulfil the other requirements of this Annex.
7. If, in cases of a reasonable doubt, there is no reply within ten months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

## ARTICLE 31

## Dispute Settlement

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

## ARTICLE 32

## PENALTIES

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

## ARTICLE 33

## Free Zones

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

## TITLE VI

## FINAL PROVISIONS

## ARTICLE 34

***Sub-Committee on Customs and Origin Matters***

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

## ARTICLE 35

## Appendices

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

## ARTICLE 36

***Transitional Provisions for Goods in Transit or Storage***

The provisions of this Agreement may be applied to goods which comply with the provisions of this Annex and which on the date of entry into force of this Agreement are either in transit or are in an EFTA State or in SACU in temporary storage in customs warehouses or in free zones, subject to the submission to the customs authorities of the importing country, within four months of the said date, of a movement certificate EUR. 1 issued retrospectively by the customs authorities of the exporting country together with the documents showing that the goods have been transported directly in accordance with the provisions of Article 12.

## APPENDIX 1 TO ANNEX V

## INTRODUCTORY NOTES TO THE LIST IN APPENDIX 2

**Note 1:**

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

**Note 2:**

- 2.1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of the goods used in that system for that heading or chapter. For each entry in the first two columns, a rule is specified in column 3 or 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in column 3 or 4 apply only to the part of that heading as described in column 2.
- 2.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefor given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
- 2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3 or 4.

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

**Note 3:**

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

Example:

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

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

- 3.2. The rule in the list represents the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status. Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.
- 3.3. Without prejudice to Note 3.2, where a rule uses the expression "Manufacture from materials of any heading", then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

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

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

Example:

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

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

Example:

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

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

Example:

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

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

**Note 4:**

- 4.1. The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres that have been carded, combed or otherwise processed, but not spun.
- 4.2. The term "natural fibres" includes horsehair of heading 0503, silk of headings 5002 and 5003, as well as the wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of

headings 5201 to 5203, and the other vegetable fibres of headings 5301 to 5305.

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

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

**Note 5:**

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

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

5.2.2. The following are the basic textile materials:

- silk,

- wool,

- coarse animal hair,

- fine animal hair,

- horsehair,

- cotton,

- paper-making materials and paper,

- flax,

- true hemp,

- jute and other textile bast fibres,

- sisal and other textile fibres of the genus Agave,

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

- synthetic man-made filaments,

- artificial man-made filaments,
- current-conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of poly(phenylene sulphide),
- synthetic man-made staple fibres of poly(vinyl chloride),
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped,
- products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading 5605.

Example:

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



Example:

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

Example:

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

Example:

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

- 5.3. In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped", this tolerance is 20 per cent in respect of this yarn.
- 5.4. In the case of products incorporating "strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film", this tolerance is 30 per cent in respect of this strip.

**Note 6:**

- 6.1. Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed eight per cent of the ex-works price of the product.
- 6.2. Without prejudice to Note 6.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

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

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

**Note 7:**

- 7.1. The purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:
- (a) vacuum-distillation;
  - (b) re-distillation by a very thorough fractionation process;
  - (c) cracking;
  - (d) reforming;
  - (e) extraction by means of selective solvents;
  - (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; de-colourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
  - (g) polymerisation;
  - (h) alkylation;
  - (i) isomerisation.
- 7.2. The purposes of headings 2710, 2711 and 2712, the "specific processes" are the following:
- (a) vacuum-distillation;
  - (b) re-distillation by a very thorough fractionation process;

- (c) cracking;
  - (d) reforming;
  - (e) extraction by means of selective solvents;
  - (f) the process comprising all of the following operations; processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; de-colourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
  - (g) polymerisation;
  - (h) alkylation;
  - (ij) isomerisation;
  - (k) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 per cent of the sulphur-content of the products processed (ASTM D 1266-59 T method);
  - (l) in respect of products of heading 2710 only, deparaffining by a process other than filtering;
  - (m) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250° C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
  - (n) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 300 °C by the ASTM D 86 method;
  - (o) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge;
  - (p) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75 per cent of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.
- 7.3. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations, such as cleaning, decanting, desalting, water-separation, filtering, colouring, marking, obtaining a sulphur-content as a result of mixing products with different sulphur contents, any combination of these operations or like operations, do not confer origin.

## APPENDIX 2 TO ANNEX V

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

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

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	(4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
0301	Live fish	Manufacture in which all the materials of Chapter 3 used are wholly obtained	Manufacture of eels from elvers of heading 0301
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304	Manufacture in which all the materials of Chapter 3 used are wholly obtained	Manufacture from fry (1) of heading 0301
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304	Manufacture in which all the materials of Chapter 3 used are wholly obtained	Manufacture from fry (1) of heading 0301

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0304	Fish fillets and other fish meat (whether or not	Manufacture from materials of any heading,
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	minced), fresh, chilled or frozen	except that of the product	
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture: - from materials of any heading, except that of the product, and - the products having undergone only salting have a minimum salt content of 18%	
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption:		
	- Dried products	Manufacture from materials of any heading, including other materials of heading 0306	
	- Flours, meals and pellets of crustaceans, fit for human consumption	Manufacture from materials of any heading, including other materials of heading 0306	
	- Other	Manufacture in which all the materials of Chapter 3 used are wholly obtained	
0307	Molluscs, whether in the shell or not, live, fresh chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		
	- Dried products	Manufacture from materials of any heading, including other materials of heading 0307	
	- Flours, meals and pellets of aquatic invertebrates, fit for human consumption	Manufacture from materials of any heading, including other materials of heading 0307	
	- Other	Manufacture in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:		specified or included; except for:
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa		

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Manufacture in which all the materials of Chapter 4 used are wholly obtained

- Manufacture in which:
- all the materials of Chapter 4 used are wholly obtained,
  - all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating; and
  - the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product

Manufacture in which all the materials of Chapter 5 used are wholly obtained

ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: - all the materials of Chapter 6 used are wholly obtained; and - the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: - all the fruit and nuts used are wholly obtained; and - the value of all the materials of Chapter 17 used does not exceed 30% of the value of the ex-works price of the product
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used are wholly obtained
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading
0902	Tea, whether or not flavoured	Manufacture in which the value of all the materials used does not exceed 50% of the value of the ex-works price of the product
ex 0910	Curry and other mixtures of spices	Manufacture from materials of any heading
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used are wholly obtained
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of the materials of heading 1301 used does not exceed 50% of the ex-works price of the product
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:  - Mucilages and thickeners, modified, derived from vegetable products  - Other	Manufacture from non-modified mucilages and thickeners  Manufacture in which the value of all the

		materials used does not exceed 50% of the ex-works price of the product
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading, except that of the product
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:	
	- Fats from bones or waste	Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506
	- Other	Manufacture in which all the materials of Chapter 2 used are wholly obtained
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503	
	- Fats from bones or waste	Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506
	- Other	Manufacture in which all the materials of Chapter 2 used are wholly obtained
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:	Manufacture from materials of any heading, except that of the product
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading 1505
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:	
	- Solid fractions	Manufacture from materials of any heading, including other materials of heading 1506
	- Other	Manufacture in which all the materials of Chapter 2 used are wholly obtained
1507 to 1515	Vegetable oils and their fractions:	
	- Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture from materials of any heading, except that of the product
	- Solid fractions, except for that of jojoba oil	Manufacture from other materials of headings 1507 to 1515

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- Other	Manufacture in which all the vegetable materials
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		used are wholly obtained
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared:	
	- Other animal fats and oils and their fractions, of marine mammals	Manufacture from materials of any heading, except that of the product
	- Vegetable fats and oils and their fractions, of hydrogenated castor oil, so called "opal wax"	Manufacture from materials of any heading, except that of the product
	- Other	Manufacture in which: - all the materials of Chapter 2 used are wholly obtained; and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture in which: - all the materials of Chapters 2 and 4 used are wholly obtained; and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for:	Manufacture: - from animals of Chapter 1, and/or - in which all the materials of Chapter 3 used are wholly obtained
ex 1603	Extracts and juices of meat of whale (?) , fish or crustaceans, molluscs or other aquatic invertebrates	Manufacture from materials of any heading, except that of the product
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	Manufacture from materials of any heading, except that of the product
1605	Crustaceans, molluscs or other aquatic invertebrates, prepared or preserved	Manufacture from materials of any heading, except that of the product
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
	- Chemically-pure maltose and fructose	Manufacture from materials of any heading, including other materials of heading 1702

	- Other sugars in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
	- Other	Manufacture in which all the materials used are originating
ex 1703	Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture: - from materials of any heading, except that of the product; and - in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
Chapter 18	Cocoa and cocoa preparations	Manufacture:  - from materials of any heading, except that of the product; and  - in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included	
	- Malt extract	Manufacture from cereals of Chapter 10
	- Other	Manufacture:  - from materials of any heading, except that of the product; and - in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
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 nor prepared:	
	- Containing 20% or less by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained
	- Containing more than 20% by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which:
		- all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained; and
		- all the materials of Chapters 2 and 3 used are wholly obtained
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading, except potato starch of heading 1108
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufacture:
		- from materials of any heading, except those of heading 1806;
		- in which all the cereals and flour (except durum wheat and its derivatives) used are wholly obtained; and
		- in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used are wholly obtained
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by	Manufacture from materials of any heading, except that of the product

2006	vinegar or acetic acid Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture:  - in which all the fruit, nuts or vegetables used are wholly obtained; and  - where the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture:  - from materials of any heading, except that of the product; and  - in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
ex 2008	- Nuts, not containing added sugar or spirits  - Peanut butter; mixtures based on cereals; palm hearts; maize (corn)  - Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which the value of all the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60% of the ex-works price of the product  Manufacture from materials of any heading, except that of the product  Manufacture:  - from materials of any heading, except that of the product; and  - in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture:  - from materials of any heading, except that of

		- from materials of any heading, except that of the product; and
		- in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture:  - from materials of any heading, except that of the product; and
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  - Mustards flour and meal and prepared mustard	- in which all the chicory used is wholly obtained  Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used  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 headings 2002 to 2005
2106	Food preparations not elsewhere specified or included	Manufacture:  - from materials of any heading, except that of the product; and
		- in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture:  - from materials of any heading, except that of

		the product; and
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	<p>- in which all the grapes or materials derived from grapes used are wholly obtained</p> <p>Manufacture:</p> <p>- from materials of any heading, except that of the product;</p> <p>- in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product; and</p>
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength	<p>- in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating</p> <p>Manufacture:</p> <p>- from materials of any heading, except heading 2207 or 2208; and</p>
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages	<p>- in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume</p> <p>Manufacture:</p> <p>- from materials of any heading, except heading 2207 or 2208; and</p> <p>- in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume</p>

ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40% by weight	Manufacture in which all the maize used is wholly obtained
2309	Preparations of a kind used in animal feeding:	
	- Fish solubles, other than dog or cat food put up for retail sale	Manufacture from materials of any heading, except that of the product
	- Other	Manufacture in which:
		- all the cereals, sugar or molasses, meat or milk used are originating; and
		- all the materials of Chapter 3 used are wholly obtained
Chapter 24	Tobacco and manufactured tobacco substitutes	Manufacture from materials of any heading, except that of the product
ex Chapter 25	Salt, sulphur, earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm
ex 2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm
ex 2518	Calcined dolomite	Calcination of dolomite not calcined
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product, However, natural magnesium carbonate (magnesite) may be used
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

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ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate
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ex 2525	Mica powder	Grinding of mica or mica waste
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(3)</sup>  or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) <sup>(4)</sup> ;  or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) <sup>(4)</sup> ;  or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same

		heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product
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) <sup>(4)</sup> ;
		or
		Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) <sup>(3)</sup> ;
		or
		Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) <sup>(3)</sup> ;
		or
		Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example,	Operations of refining and/or one or more specific process(es) <sup>(3)</sup> ;

	bituminous mastics, cut-backs)	or	
		Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 2805	"Mischmetall"	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% 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) <sup>(3)</sup> ;	
		or	
		Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the	

ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	ex-works price of the product Operations of refining and/or one or more specific process(es) <sup>(3)</sup> ;  or  Other operations in which all the materials used are classified within a heading other than that of the product, However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
2917	Polycarboxylic acids, their anhydrates, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	
2921	Amine-function compounds	Manufacture from materials of any heading	
ex 2932	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20% of the ex-works price of the product	works price of the product
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20% of the ex-works price of the product	
ex 2939	Concentrates of poppy straw containing not less than 50% by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50% of the ex-	

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Manufacture in which the value of all the materials used does not exceed 50% of the ex- works price of the product

Manufacture in which the value of all the materials used does not exceed 50% of the ex- works price of the product

ex Chapter 30	Pharmaceutical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the material used does not exceed 50% of the ex-works price of the product
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:		
	- Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	- Other		
	- - Human blood	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	- - Animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	- - Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the products may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	- - Haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	- - Other	Manufacture from materials of any heading, including other materials of heading 3002.	

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	wever, materials of the same description as the product may be used, provided that their total	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
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		value does not exceed 20% of the ex-works price of the product	
3003 and 3004	Medicaments (excluding goods of heading 3002, 3005 or 3006):		
	- Obtained from amikacin of heading 2941	Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	- Other	Manufacture:	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
		- from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20% of the ex-works price of the product; and	
		- in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 3006	Waste pharmaceuticals specified in note 4(k) to this Chapter	The origin of the product in its original classification shall be retained	
ex Chapter 31	Fertilizers; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 3105	Mineral or chemical fertilizers <i>containing two or three of the</i> 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:	Manufacture in which the value of <i>all the materials used does not</i> exceed 50% of the ex-works price of the product	
	- sodium nitrate		
	- calcium cyanamide		
	- potassium sulphate		



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ex Chapter 32	- magnesium potassium sulphate Tanning or dyeing extracts; tannins and their	Manufacture from materials of any heading,	Manufacture in which the value of all the
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	derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	materials used does not exceed 50% of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin 50% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 3203	Pigments of vegetable origin for colouring egg and chicken with a basis of flower and chili oleoresins	Manufacture from oleoresins	
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" <sup>(5)</sup> in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 3403	Lubricating preparations containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) <sup>(3)</sup> ;	
		or	
		Other operations in which all the minerals used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	
3404	Artificial waxes and prepared waxes:  - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading, except that of the product, However, materials of the same heading as the product may be used, provided that their total value does not exceed	

	- Other	<p>50% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except:</p> <ul style="list-style-type: none"> <li>- hydrogenated oils having the character of waxes of heading 1516;</li> <li>- fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823; and</li> <li>- materials of heading 3404</li> </ul> <p>However, these materials may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pre-gelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:		
	- Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading 3505	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	- Other	Manufacture from materials of any heading, except those of heading 1108	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:		

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- Instant print film for colour photography, in	Manufacture from materials of any heading,	Manufacture in which the value of all the
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	packs	except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30% of the ex-works price of the product	materials used does not exceed 50% of the ex-works price of the product
	- Other	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3701 and 3702 may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture from materials of any heading, except those of headings 3701 and 3702	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product.
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture from materials of any heading, except those of headings 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 3801	- Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
	- Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading 3403 used does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% 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 50% of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-		treated bands, wicks and candles, and fly-

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Manufacture in which the value of all the materials used does not exceed 50% of the ex- works price of the products

	treated bands, wicks and candles, and fly-papers)	
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 exceed 50% of the ex-works price of the products
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding 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  - Other	Manufacture in which the value of all the materials of heading 3811 used does not exceed 50% of the ex-works price of the product  Manufacture in which the value of all the materials of heading 3811 used does not exceed 50% of the ex-works price of the product
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents	Manufacture in which the value of all the materials used does not exceed 50% of the ex-

	prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	materials used does not exceed 50% of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:		
	- Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	- Industrial fatty alcohols	Manufacture from materials of any heading, including other materials of heading 3823	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:		
	- The following of this heading:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	- - Prepared binders for foundry moulds or cores based on natural resinous products		
	- - Naphthenic acids, their water-insoluble salts and their esters		
	- - Sorbitol other than that of heading 2905		
	- - Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts		
	- - Ion exchangers		
	- - Getters for vacuum tubes		
	- - Alkaline iron oxide for the purification of gas		
	- - Ammoniacal gas liquors and spent oxide produced in coal gas purification		
	- - Sulphonaphthenic acids, their water-insoluble salts and their esters		
	- - Fusel oil and Dippel's oil		
	- - Mixtures of salts having different anions		
	- - Copying pastes with a basis of gelatine, whether or not on a paper or textile backing		
	- Other	Manufacture in which the value of all the	



		materials used does not exceed 50% of the ex-works price of the product	
3901	<p>Polymers of ethylene, in primary forms:</p> <p>- Addition homopolymerisation products in which a single monomer contributes more than 99% by weight to the total polymer content</p>	<p>Manufacture:</p> <p>- in which the value of all the materials used does not exceed 50% of the ex-works price of the product; and</p> <p>- the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product <sup>(6)</sup>; and</p> <p>- materials of heading 3915 may not be used</p>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>- however, materials of heading 3915 may not be used</p>
	- Other	<p>Manufacture from materials of any Chapter, except that of Chapter 39. However, materials classified within Chapter 39, except that of heading 3915, may be used, provided their value does not exceed 20% of the ex-works price of the product <sup>(6)</sup></p>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product may not be used</p> <p>- however materials of heading 3915 may not be used</p>
3902 to 3906	<p>Polymers of propylene or other olefins; Polymers of styrene; Polymers of vinyl chloride or of other halogenated olefins; Polymers of vinyl acetate or other vinyl esters; Acrylic polymers; all in primary forms</p>	<p>Manufacture from materials of any Chapter, except that of Chapter 39. However, materials classified within Chapter 39, except that of heading 3915, may be used, provided their value does not exceed 20% of the ex-works price of the product <sup>(6)</sup></p>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>- however, materials of heading 3915 may not be used</p>
3907	<p>Polyacetals, other polyethers and epoxide resins, in primary forms, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms:</p> <p>- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)</p>	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product <sup>(6)</sup></p> <p>- however, materials of heading 3915 may not be used</p>	
	- Polyester	<p>Manufacture:</p> <p>- from materials of any Chapter, except that of Chapter 39. However, materials classified within Chapter 39, except that of heading 3915, may be used, provided that their value does not exceed 20% of the ex-works price of the product; and/or</p>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>- however, materials of heading 3915 may not be used</p>

	- Other	- from polycarbonate of tetrabromo-(bisphenol A) Manufacture from materials of any Chapter, except that of Chapter 39. However, materials classified within Chapter 39, except that of heading 3915, may be used, provided their value does not exceed 20% of the ex-works price of the product <sup>(6)</sup>	Manufacture in which the value of all materials used does not exceed 50% of the ex-works price - however, materials of heading 3915 may not be used
3908 to 3911	Polyamides; Amino-resins, phenolic resins and polyurethanes; Silicones; Petroleum resins, coumumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products; all in primary forms	Manufacture from materials of any Chapter, except that of Chapter 39. However, materials classified within Chapter 39, except that of heading 3915, may be used, provided their value does not exceed 20% of the ex-works price of the product <sup>(6)</sup>	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product - however, materials of heading 3915 may not be used
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20% of the ex-works price of the product - however, materials of heading 3915 may not be used	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product - however materials of heading 3915 may not be used
3913 to 3914	Natural polymers and modified natural polymers not elsewhere specified or included; Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms	Manufacture from materials of any Chapter, except that of Chapter 39. However, materials classified within Chapter 39, except that of heading 3915, may be used provided their value does not exceed 20% of the ex-works price of the product <sup>(6)</sup>	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product - however, materials of heading 3915 may not be used
3915	Waste, parings and scrap, of plastic	Manufacture in which all the materials used must be wholly obtained	
3916 to 3921	Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:  - Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked  - Other:  - - Addition homopolymerisation products in which a single monomer contributes more than 99% by weight to the total polymer content	Manufacture from materials of any Chapter, except that of Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 50% of the ex-works price of the product <sup>(6)</sup>  Manufacture:  - in which the value of all the materials used does not exceed 50% of the ex-works price of the product; and	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

	- - Other	- within the above limit, the value of all the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product <sup>(6)</sup>  Manufacture from materials of any Chapter, except that of Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 20% of the ex-works price of the product <sup>(6)</sup>	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 3916 and ex 3917	Profile shapes and tubes	Manufacture: - in which the value of all the materials used does not exceed 50% of the ex-works price of the product; and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 3920	- Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	- Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 3921	Foils of plastic, metallised	Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron <sup>(7)</sup>	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	
ex 4002	Latex	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50% of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber, solid or cushion tyres, tyre treads and tyre flaps, of rubber:		

	- Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres
	- Other	Manufacture from materials of any heading, except those of heading 4011 and 4012
ex 4017	Articles of hard rubber	Manufacture from hard rubber
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lambskins, with wool on
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of pre-tanned leather or Manufacture from materials of any heading, except that of the product
4107, 4112 and 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114	Manufacture from materials of any heading, except headings 4104 to 4113
ex 4114	Patent leather and patent laminated leather; metallised leather	Manufacture from materials of headings 4104 to 4106, 4107, 4112 or 4113, provided that their total value does not exceed 50% of the ex-works price of the product
Chapter 42	Articles of leather, saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product
ex 4302	Tanned or dressed furskins, assembled:	
	- Plates, crosses and similar forms	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	Manufacture from non-assembled tanned or

ex Chapter 44	other articles of furskin Wood and articles of wood; wood charcoal; except for:	dressed furskins of heading 4302 Manufacture from materials of any heading, except that of the product
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or end-jointing
ex 4409	Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:	
	- Sanded or end-jointed	Sanding or end-jointing
	- Beadings and mouldings	Beading and 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
ex 4418	- Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used
	- Beadings and mouldings	Beading or moulding
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409
ex Chapter 45	Cork and articles of cork; except for:	Manufacture from materials of any heading, except that of the product
4503	Articles of natural cork	Manufacture from cork of heading 4501
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product

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Chapter 47	Pulp of wood or of other fibrous cellulosic	Manufacture from materials of any heading,
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	material; recovered (waste and scrap) paper or paperboard	except that of the product
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture from materials of any heading, except that of the product
4810	Paper and paperboard, coated on one or both sides with koalin (China clay) or other organic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets	Manufacture from paper-making materials of Chapter 47
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationary	Manufacture:  - from materials of any heading, except that of the product; and
		- in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture:  - from materials of any heading, except that of the product; and
		- in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47

ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture from materials of any heading, except that of the product
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials of any heading, except those of headings 4909 and 4911
4910	Calendars of any kind, printed, including calendar blocks:  - Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard	Manufacture:  - from materials of any heading, except that of the product; and  - in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	- Other	Manufacture from materials of any heading, except those of headings 4909 and 4911
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock), carded or combed	Carding or combing of silk waste
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from <sup>(8)</sup> :  - raw silk or silk waste, carded or combed or otherwise prepared for spinning;  - other natural fibres, not carded or combed or otherwise prepared for spinning;  - chemical materials or textile pulp;  or - paper-making materials



5007	Woven fabrics of silk or of silk waste:	<p>Manufacture from yarn <sup>(8)</sup> or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product</p>	<p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations <sup>(9)</sup> making the fabric ready for further use, provided that the dyeing covers 100% of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50% of the ex-works price of the product</p>
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	<p>Manufacture from <sup>(8)</sup>:</p> <ul style="list-style-type: none"> <li>- raw silk or silk waste carded or combed or otherwise prepared for spinning;</li> <li>- natural fibres not carded or combed or otherwise prepared for spinning;</li> <li>- chemical materials or textile pulp;</li> </ul> <p>or</p> <ul style="list-style-type: none"> <li>- paper-making materials</li> </ul>	
5111 to 5112	Woven fabrics of carded or combed wool or of carded or combed fine animal hair:	<p>Manufacture from yarn <sup>(8)</sup>: or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product</p>	<p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations <sup>(9)</sup> making the fabric ready for further use, provided that the dyeing covers 100% of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50% of the ex-works price of the product</p> <p>or</p> <p>manufacture by coating/flame resistance treatment accompanied by at least two additional preparatory or finishing operations <sup>(9)</sup> making the fabric ready for further use, provided that the coating/flame resistance treatment covers 100%</p>

			of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50% of the ex-works price of the product
5113	Woven fabrics of fine or coarse animal hair or of horsehair:	<p>Manufacture from yarn <sup>(8)</sup>: or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product</p>	<p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations <sup>(9)</sup> making the fabric ready for further use, provided that the dyeing covers 100% of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50% of the ex-works price of the product</p>
ex Chapter 52	Cotton; Except for:	Manufacture from materials of any heading, except that of the product	
5204 to 5207	Yarn and thread of cotton	<p>Manufacture from <sup>(8)</sup>:</p> <p>- raw silk or silk waste, carded or combed or otherwise prepared for spinning;</p> <p>- natural fibres, not carded or combed or otherwise prepared for spinning;</p> <p>- chemical materials or textile pulp;</p> <p>or</p> <p>- paper-making materials</p>	
5208 to 5212	Woven fabrics of cotton:	<p>Manufacture from yarn <sup>(8)</sup></p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating,</p>	<p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations <sup>(9)</sup> making the fabric ready for further use, provided that the dyeing covers 100% of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50% of the ex-works price of the product</p> <p>or</p>

		mending and burling), provided that the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product	manufacture by coating/flammé resistance treatment accompanied by at least two additional preparatory or finishing operations <sup>(9)</sup> making the fabric ready for further use, provided that the coating/flammé resistance treatment covers 100% of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50% of the ex-works price of the product
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from <sup>(8)</sup> :	
		- raw silk or silk waste, carded or combed or otherwise prepared for spinning;	
		- natural fibres, not carded or combed or otherwise prepared for spinning;	
		- chemical materials or textile pulp; or	
5309	Woven fabrics of flax:	- paper-making materials Manufacture from yarn <sup>(8)</sup> : or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product	Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations <sup>(9)</sup> making the fabric ready for use, provided that the dyeing covers 100% of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50% of the ex-works price of the product
5310 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	Manufacture from yarn <sup>(8)</sup> : or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of	

5401 to 5406	Yarn, monofilament and thread of man-made filaments	the unprinted fabric used does not exceed 50% of the ex-works price of the product		
		Manufacture from <sup>(8)</sup> :		
		- raw silk or silk waste, carded or combed or otherwise prepared for spinning;		
		- natural fibres, not carded or combed or otherwise prepared for spinning;		
5407 and 5408	Woven fabrics of man-made filament yarns:	- chemical materials or textile pulp; or		
		- paper-making materials		
		- Incorporating rubber thread	Manufacture from single yarn <sup>(8)</sup> :	Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations <sup>(9)</sup> making the fabric ready for further use, provided that the dyeing covers 100% of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50% of the ex-works price of the product
				or  Manufacture by coating/flame resistance treatment accompanied by at least two additional preparatory or finishing operations <sup>(9)</sup> making the fabric ready for further use, provided that the coating/flame resistance treatment covers 100% of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50% of the ex-works price of the product or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating,

		mending and burling), provided that the value of the unprinted fabric does not exceed 50% of the ex-works price of the product
		or
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heatsetting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product
Other:	Manufacture from <sup>(8)</sup> :	Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations <sup>(9)</sup> making the fabric ready for further use, provided that the dyeing covers 100% of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50% of the ex-works price of the product
	-Coir yarn.	
	- natural fibres.	
	- man-made staple fibres, not carded or combed or otherwise prepared for spinning.	or
	- chemical materials or textile pulp, or	Manufacture by coating/flame resistance treatment accompanied by at least two additional preparatory or finishing operations <sup>(9)</sup> making the fabric ready for further use, provided that the coating/flame resistance treatment covers 100% of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50% of the ex-works price of the product
	-paper	
		or
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinting fabric used does not exceed 50%

				the unprinting fabric used does not exceed 50% 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 <sup>(8)</sup> :  - raw silk or silk waste, carded or combed or otherwise prepared for spinning;  - natural fibres, not carded or combed or otherwise prepared for spinning;  - chemical materials or textile pulp; or  - paper-making materials		
5512 to 5516	Woven fabrics of man-made staple fibres:			
	- Incorporating rubber thread	Manufacture from single yarn <sup>(8)</sup> :		Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations <sup>(9)</sup> making the fabric ready for further use, provided that the dyeing covers 100% of the surface of at least one side of the product and on condition that the value of the non- originating fabric used does not exceed 50% of the ex-works price of the product
				or
				Manufacture by coating/flame resistance treatment accompanied by at least two additional preparatory operations <sup>(9)</sup> making the fabric ready for further use, provided that the coating/flame resistance treatment covers 100% of the surface of at least one side of the product and on condition that the value of the non- originating fabric used does not exceed 50% of the ex-works price of the product

			or	
				Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product.
	- Other	Manufacture from <sup>(8)</sup> :		Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations <sup>(9)</sup> making the fabric ready for further use, provided that the dyeing covers 100% of the surface of at least one side of the product and on condition that the value of the non- originating fabric used does not exceed 50% of the ex-works price of the product
		- coir yarn;		
		- natural fibres;		
			or	
		- man-made staple fibres, not carded or combed or otherwise prepared for spinning;		Manufacture by coating/flame resistance treatment accompanied by at least two additional preparatory operations <sup>(9)</sup> making the fabric ready for further use, provided that the coating/flame resistance treatment covers 100% of the surface of at least one side of the product and on condition that the value of the non- originating fabric used does not exceed 50% of the ex-works price of the product
		- chemical materials or textile pulp;		
		- paper		
			or	
				Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product.
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from <sup>(8)</sup> :		

			- coir yarn;
			- natural fibres
			- chemical materials or textile pulp; or
			- paper-making materials
5602	Felt, whether or not impregnated, coated, covered or laminated		Manufacture from <sup>(8)</sup> :
	- Needleloom felt		- natural fibres;
			- nylon staple fibres of heading 5501 or 5503; or
			- chemical materials or textile pulp
		However:	- polypropylene filament of heading 5402;
			- polypropylene fibres of heading 5503 or 5506; or
			- polypropylene filament tow of heading 5501
			of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40% of the ex-works price of the product



- Other

Manufacture from <sup>(8)</sup>:

- natural fibres;

- nylon staple fibres of heading 5501 or 5503;

- man-made staple fibres made from casein; or

- chemical materials or textile pulp

5604

Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:

- Rubber thread and cord, textile covered

Manufacture from rubber thread or cord, not textile covered

- Other

Manufacture from <sup>(8)</sup>:

- natural fibres, not carded or combed or otherwise processed for spinning;

- chemical materials or textile pulp; or

- paper-making materials

5605

Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal

Manufacture from <sup>(8)</sup>:

- natural fibres;

- man-made staple fibres, not carded or combed or otherwise processed for spinning;

			- chemical materials or textile pulp; or
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenile yarn (including flock chenile yarn); loopwale-yarn	- paper-making materials Manufacture from <sup>(8)</sup> :	
		- natural fibres;	
		- man-made staple fibres, not carded or combed or otherwise processed for spinning;	
		- chemical materials or textile pulp; or	
Chapter 57	Carpets and other textile floor coverings:	- paper-making materials	
	- Of needleloom felt	Manufacture from <sup>(8)</sup> :	
		- natural fibres;	
		- nylon filament yarn of heading 5402;	
		- nylon staple fibres of headings 5501 or 5503; or - chemical materials or textile pulp	
		However:	
		- polypropylene filament of heading 5402;	
		- polypropylene fibres of heading 5503 or 5506;	

or

- polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40% of the ex-works price of the product

Jute fabric may be used as a backing for carpets of needleloom felt

- Of other felt

Manufacture from <sup>(8)</sup>:

- natural fibres not carded or combed or otherwise prepared for spinning;

- nylon filament yarn of heading 5402;

- nylon staple fibres of headings 5501 or 5503; or  
- chemical materials or textile pulp

However:

- polypropylene filament of heading 5402;

- polypropylene fibres of heading 5503 or 5506;  
or  
- polypropylene filament tow of heading 5501,

of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40% of the ex-works price of the product

Jute fabric may be used as a backing for carpets

			Jute fabric may be used as a backing for carpets of needleloom felt	
	- Other:			
	- - of polyester or acrylic fibres		Manufacture from <sup>(8)</sup> : - coir yarn or jute yarn; - natural fibres; - nylon filament yarn of heading 5402; - nylon staple fibres of headings 5501 or 5503; or - chemical materials or textile pulp However: - polypropylene filament of heading 5402; - polypropylene fibres of heading 5503 or 5506; or - polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40% of the ex-works price of the product Jute fabrics may be used as a backing for carpets of polyester or acrylic fibres	
	- - Other		Manufacture from <sup>(8)</sup> :  - coir yarn;  - synthetic or artificial filament yarn;  - natural fibres;  - man-made staple fibres not carded or combed or otherwise processed for spinning	
5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806		Jute fabric may be used as backing for other carpets	
	- Combined with rubber thread	Manufacture from single yarn <sup>(8)</sup>	Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations <sup>(9)</sup> making the fabric ready for further use,	

			provided that the dyeing covers 100% of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50% of the ex-works price of the product
			or
			For cotton fabrics classified in this heading: Manufacture from cotton yarn and printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling)
			or
			Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product
- Other	Manufacture from <sup>(8)</sup> : - natural fibres; or - chemical materials or textile pulp		Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations <sup>(9)</sup> making the fabric ready for further use, provided that the dyeing covers 100% of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50% of the ex-works price of the product
			or
			For cotton fabrics classified in this heading:

				For cotton fabrics classified in this heading: Manufacture from cotton yarn and printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling)
				or
				Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product
5802 to 5803	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703; gauze, other than narrow fabrics of heading 5806:			
		- Combined with rubber thread	Manufacture from single yarn <sup>(8)</sup>	Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations <sup>(9)</sup> making the fabric ready for further use, provided that the dyeing covers 100% of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50% of the ex-works price of the product
				or
				For cotton fabrics classified in this heading: Manufacture from cotton yarn and printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent

		finishing, decatizing, impregnating, mending and burling)
		or
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product
- Other	Manufacture from: - natural fibres;	Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations <sup>(9)</sup> making the fabric ready for further use, provided that the dyeing covers 100% of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50% of the ex-works price of the product
	- man-made staple fibres not carded or combed or otherwise processed for spinning; or	
	- chemical materials or textile pulp	or
	or	
	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product	For cotton fabrics classified in this heading: Manufacture from cotton yarn and printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling)
		or
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mecerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating,

permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product

5804

Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06:

- Combined with rubber thread

Manufacture from single yarn <sup>(8)</sup>:

- Other

Manufacture from <sup>(8)</sup>:

- natural fibres;

- man made staple fibres not carded or combed or otherwise processed for spinning; or

- chemical materials or textile pulp

or

Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product

5805

Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up

Manufacture from materials of any heading, except that of the product

5806

Narrow-woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)

- Combined with rubber thread

Manufacture from single yarn <sup>(8)</sup>:

- Other

Manufacture from <sup>(8)</sup> :

For cotton fabrics classified in this heading:



					Manufacture from cotton yarn and printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling)
				- natural fibres;	
				- chemical materials or textile pulp or	
				Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product	
5807 to 5809	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered; Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompoms and similar articles; woven fabrics of metal thread and woven fabrics of metalized yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or of similar purposes, not elsewhere specified or included:				
	- Combined with rubber thread			Manufacture from single yarn <sup>(8)</sup> :	
	- Other			Manufacture from <sup>(8)</sup> :	
				- natural fibres;	
				- man made staple fibres not carded or combed or otherwise processed for spinning;	
				or	
				- chemical materials or textile pulp or printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product	

5810	Embroidery in the piece, in strips or in motifs	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product; and</li> <li>- in which the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>	
5811	<p>Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810:</p> <ul style="list-style-type: none"> <li>- Combined with rubber thread</li> <li>- Other</li> </ul>	<p>Manufacture from single yarn <sup>(8)</sup>:</p> <p>Manufacture from <sup>(8)</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres; or</li> <li>- chemical materials or textile pulp or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product</li> </ul>	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	Manufacture by coating/flame resistance treatment accompanied by at least two additional preparatory or finishing operations <sup>(9)</sup> making the fabric ready for further use, provided that the coating/flame resistance treatment covers 100% of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50% of the ex-works price of the product
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	Manufacture from chemical materials or textile pulp	Manufacture by coating/flame resistance treatment accompanied by at least two additional preparatory or finishing operations <sup>(9)</sup> making the fabric ready for further use, provided that the coating/flame resistance treatment covers 100% of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50% of the ex-works price of the product
5903	Textile fabrics impregnated, coated covered or laminated with plastics, other than those of	Manufacture from yarn or	Manufacture by coating/flame resistance treatment accompanied by at least two additional

	laminated with plastics, other than those of heading 5902	or	treatment accompanied by at least two additional preparatory or finishing operations <sup>(9)</sup> making the fabric ready for further use, provided that the coating/flammability resistance treatment covers 100% of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50% of the ex-works price of the product
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product	
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn <sup>(8)</sup> :	
5905	Textile wall coverings:		
	- Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn	
	- Other	Manufacture from <sup>(8)</sup> :	
		- coir yarn;	
		- natural fibres;	
		- man-made staple fibres, not carded or combed or otherwise processed for spinning; or	
		- chemical materials or textile pulp or	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product	
5906	Rubberised textile fabrics, other than those of		

heading 5902:

- Knitted or crocheted fabrics

Manufacture from <sup>(8)</sup>:

- natural fibres;

- man-made staple fibres, not carded or combed or otherwise processed for spinning; or

- chemical materials or textile pulp

Manufacture from chemical materials

- Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials

Manufacture by coating/flammé resistance treatment accompanied by at least two additional preparatory or finishing operations <sup>(9)</sup> making the fabric ready for further use, provided that the coating/flammé resistance treatment covers 100% of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50% of the ex-works price of the product

Manufacture by coating/flammé resistance treatment accompanied by at least two additional preparatory or finishing operations <sup>(9)</sup> making the fabric ready for further use, provided that the coating/flammé resistance treatment covers 100% of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50% of the ex-works price of the product

- Other

Manufacture from yarn

5907

Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like

Manufacture from yarn

or

Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product

Manufacture by coating/flammé resistance treatment accompanied by at least two additional preparatory or finishing operations <sup>(9)</sup> making the fabric ready for further use, provided that the coating/flammé resistance treatment covers 100% of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50% of the ex-works price of the product

5908

Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:

5909 to 5911	<ul style="list-style-type: none"> <li>- Incandescent gas matles, impregnated</li> <li>- Other</li> </ul> <p>Textile articles of a kind suitable for industrial use:</p> <ul style="list-style-type: none"> <li>- Polishing discs or rings other than of felt of heading 5911</li> <li>- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911</li> </ul>	<p>Manufacture from tubular knitted gas-mantle fabric</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from yarn or waste fabrics or rags of heading 6310</p> <p>Manufacture from <sup>(8)</sup>:</p> <ul style="list-style-type: none"> <li>- coir yarn;</li> <li>- the following materials:</li> <li>- - yarn of polytetrafluoroethylene <sup>(10)</sup>;</li> <li>- - yarn, multiple, of polyamide, coated, impregnated or covered with a phenolic resin;</li> <li>- - yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid;</li> <li>- - monofil of polytetrafluoroethylene <sup>(10)</sup>;</li> <li>- - yarn of synthetic textile fibres of poly(p-phenylene terephthalamide);</li> <li>- - glass fibre yarn, coated with phenol resin and gimped with acrylic yarn <sup>(10)</sup>;</li> </ul>	<p><u>5911:</u></p> <p>Manufacture by coating/flame resistance treatment accompanied by at least two additional preparatory or finishing operations <sup>(9)</sup> making the fabric ready for further use, provided that the coating/flame resistance treatment covers 100% of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50% of the ex-works price of the product</p>
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		<div>- - copolyester monofilament of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid;</div>	
		<div>- - natural fibres;</div>	
		<div>- - man-made staple fibres not carded or combed or otherwise processed for spinning; or</div>	
		<div>- - chemical materials or textile pulp;</div>	
	<div>- Other</div>	<div>- - monofilament of polyamide of heading 5404</div> <div>Manufacture from <sup>(8)</sup>:</div> <div>- coir yarn;</div> <div>- natural fibres;</div> <div>- man-made staple fibres, not carded or combed or otherwise processed for spinning; or</div> <div>- chemical materials or textile pulp</div>	<div>5911:</div> <div>Manufacture by coating/flame resistance treatment accompanied by at least two additional preparatory or finishing operations <sup>(9)</sup> making the fabric ready for further use, provided that the coating/flame resistance treatment covers 100% of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50% of the ex-works price of the product</div>
<div>Chapter 60</div>	<div>Knitted or crocheted fabrics</div>	<div>Manufacture from yarn</div>	<div>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations <sup>(9)</sup> making the fabric ready for further use, provided that the dyeing covers 100% of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50% of the ex-works price of the product</div> <div>or</div> <div>Manufacture by coating/flame resistance treatment accompanied by at least two additional preparatory or finishing operations <sup>(9)</sup> making the fabric ready for further use, provided that the coating/flame resistance treatment covers 100%</div>

of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50% of the ex-works price of the product

or

Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product

Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	Manufacture from materials of any chapter, except that of the product, provided that the value of the non-originating fabric used, does not exceed 50% of the ex-works price of the product. For products only cut (or knit to shape) and sewn, both the cutting (or knitting to shape) and sewing or an assembly in an other way must be completely made in the parties <sup>(11)</sup>
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from materials of any chapter, except that of the product, provided that the value of the non-originating fabric used does not exceed 50% of the ex-works price of the product. For products only cut (or knit to shape) and sewn, both the cutting (or knitting to shape) and sewing or an assembly in an other way must be completely made in the parties <sup>(11)</sup>
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any chapter, except that of the product, provided that the value of the non-originating fabric used does not exceed 50% of the ex-works price of the product. For products only cut (or knit to shape) and sewn, both the cutting (or knitting to shape) and sewing or an assembly in any other way must be completely made in the parties <sup>(11)</sup>
6310	Used or new rags, scrap twine, cordage, rope and cables and worn out of articles of twine, cordage, rope or cables, of textile materials	Manufacture in which all the materials used are wholly obtained
6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading 6406

	similar processes	
6402	Footwear with outer soles and uppers of rubber or plastics	<p>Manufacture:</p> <p>- from materials of any heading, except that of the product. However, uppers or parts thereof, other than stiffeners, of heading 6406 may be used;</p> <p>- in which the value of all the materials used does not exceed 60% of the ex-works price of the product</p>
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading 6406
6404	Footwear with outer soles of rubber, plastics of leather or composition leather and uppers of textile materials	<p>Manufacture:</p> <p>- from materials of any heading, except that of the product. However, uppers or parts thereof, other than stiffeners, of heading 6406 may be used;</p> <p>- in which the value of all the materials used does not exceed 60% of the ex-works price of the product</p>
6405	Other footwear	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading 6406
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture from materials of any heading, except that of the product
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres <sup>(12)</sup>



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 <sup>(12)</sup>
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 <sup>(12)</sup>
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof: except for:	Manufacture from materials of any heading except that of the product
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture from materials of any heading, except that of the product
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated reconstituted mica)
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:  - Glass-plate substrates, coated with dielectric thin film, and of a semiconductor grade in accordance with SEMI-standards <sup>(13)</sup>	Manufacture from non-coated glass-plate substrate of heading 7006
	- Other	Manufacture from materials of heading 7001
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001

7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50% of the ex-works price of the product
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product  or  Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50% of the ex-works price of the product  or  hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the value of the hand-blown glassware used does not exceed 50% of the ex-works price of the product
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from:  - uncoloured slivers, rovings, yarn or chopped strands; or  - glass wool
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones
7106, 7108 and 7110	Precious metals:	

	- Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of headings 7106, 7108 or 7110 or Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals
ex 7107, ex 7109 and ex 7111	- Semi-manufactured or in powder form	Manufacture from unwrought precious metals
7116	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product or manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots, other primary forms or semi-finished products of heading 7206 or 7207
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207
ex 7218, 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 7218
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218
ex 7224	Semi-finished products	Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224
7225 to 7228	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots, other primary forms or semi-finished products of heading 7206, 7207, 7218 or 7224
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading,

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ex 7301	Sheet piling	except that of the product Manufacture from materials of heading 7206
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7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No. X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35% of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used	
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50% of the ex-works price of the product	
7320	Springs and leaves for springs, of iron or steel	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbeques, braziers, gas rings, plate warmers and similar nonelectric domestic appliances and parts thereof, of iron or steel	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7323	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7324	Sanitary ware and parts thereof, of iron or steel	Manufacture from materials of any heading,	Manufacture in which the value of all the

		except that of the product	materials used does not exceed 50% of the ex-works price of the product
7325	Other cast articles of iron or steel	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7326	Other article of iron or steel	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 74	Copper and articles thereof; except for:	Manufacture:	
		- from materials of any heading, except that of the product; and	
		- in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture from materials of any heading, except that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture from materials of any heading, except that of the product	
7403	Refined copper and copper alloys, unwrought:		
	- Refined copper	Manufacture from materials of any heading, except that of the product	
	-Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture from materials of any heading, except that of the product	
7405	Master alloys of copper	Manufacture from materials of any heading, except that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture:	
		- from materials of any heading, except that of the product; and	
		- in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy;	Manufacture from materials of any heading, except that of the product	

ex Chapter 76	unwrought nickel; nickel waste and scrap		
	Aluminium and articles thereof; except for:	Manufacture:	
		- from materials of any heading, except that of the product; and	
		- in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
7601	Unwrought aluminium	Manufacture:	
		- from materials of any heading, except that of the product; and	
		- in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
		or	
		Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
7602	Aluminium waste or scrap	Manufacture from materials of any heading, except that of the product	
7610	Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7611	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

	exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		
7612	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity exceeding 300 L, whether or not lined or heat-insulated but not fitted with mechanical or thermal equipment	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of the materials used does not exceed 50% of the ex-works price of the product
7613	Aluminium containers for compressed or liquefied gas	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7615	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7616	Other articles of aluminium	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 77 ex Chapter 78	Reserved for possible future use in the HS Lead and articles thereof; except for:	Manufacture:	
		- from materials of any heading, except that of the product; and	
		- in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
7801	Unwrought lead:		
	- Refined lead	Manufacture from "bullion" or "work" lead	
	- Other	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used	
7802	Lead waste and scrap	Manufacture from materials of any heading, except that of the product	
ex chapter 79	Zinc and articles thereof; except for	Manufacture:	



		- from materials of any heading, except that of the product; and
		- in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7901	Unwrought zinc	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used
7902	Zinc waste and scrap	Manufacture from materials of any heading, except that of the product
ex Chapter 80	Tin and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product; and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8001	Unwrought tin	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture from materials of any heading, except that of the product
Chapter 81	Other base metals; cermets; articles thereof: - Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50% of the ex-works price of the product
	- Other	Manufacture from materials of any heading, except that of the product
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15% of the ex-works price of the set
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching,	Manufacture:

	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	- from materials of any heading, except that of the product; and	
8208	Knives and cutting blades for machines or for mechanical appliances	- in which the value of all the materials used does not exceed 40% of the ex-works price of the product  Manufacture:  - from materials of any heading, except that of the product; and  - in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product	
8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys and parts of any of the foregoing articles, of base metal	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20% of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other	

		materials of heading 8306 may be used, provided that their total value does not exceed 30% of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% 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	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415:		
	- Combined refrigerator-freezers, fitted with separate external doors, refrigerators household type, refrigerating or freezing display counters, cabinets, show-cases and the like, other refrigerators, freezers and other refrigerating or freezing equipment	Manufacture from materials of any heading, except those of Chapter 73 and headings 8414, 8418 and 9032	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	- Freezers and compression type units whose condensers are heat-exchangers	Manufacture:	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
		- from materials of any heading, except that of the product;	
		- in which the value of all the materials used does not exceed 40% of the ex-works price of the product; and	
		- in which the value of all the non-originating materials used does not exceed the value of the originating materials used	
	- Furniture designed to receive refrigerating or freezing equipment	Manufacture from materials of any heading, except those of heading 8418 and Chapter 94	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	- Other parts of refrigerators	Manufacture from materials of any heading, except those of Chapter 73 and headings 8414, 8418 and 9032	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

8425 to 8430	Lifting, handling, loading or unloading machinery, bulldozers and excavating machinery	Manufacture from materials of any heading, except that of the product and that of heading 8431	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture from materials of any heading except that of the product and that of heading 8448	
8456 to 8465	Machine-tools and machines and their parts and accessories of headings 8456 to 8465	Manufacture from materials of any heading, except that of the product and that of heading 8466	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8501 to 8502	Electric motors and generators; electric generating sets and rotary converters	Manufacture from materials of any heading, except that of the product and that of heading 8503	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8508	Electromechanical tools for working in the hand with self-contained electric motor, parts thereof	Manufacture from materials of any heading, except those of headings 6804, 8202, 8207, 8208, 8466, 8467, 8501, 8508 and 8548	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8509	Electromechanical domestic appliances, with self-contained electric motor, parts thereof:		
	- Electromechanical domestic appliances, with self-contained electric motor	Manufacture from materials of any heading, except those of headings 8501 and 8509	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	- Parts thereof	Manufacture from materials of any heading, except those of headings 8509 and 8548	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture from materials of any heading, except that of the product, However, printed circuit assembly of heading 8529 may not be used	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
		or	
		Manufacture from materials of any heading, except those of headings 8528 and 8540	

8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528	Manufacture from materials of any heading	
8540	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)	Manufacture from materials of any heading	
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
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:  - from materials of any heading, except that of the product; and  - in which the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product	
8708	Parts and accessories of the motor vehicles of headings 8701 to 8705:		

	-Safety seat belts	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of headings 5806 and 6307 and Chapter 73	
	- Mounted brake linings	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading 6813	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	- Drive-axles with differentials , whether or not provided with other transmission components; non-driving axles and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading 8482	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	- Silencers and exhaust pipes	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of Chapter 73 and catalytic exhaust gas purifier of heading 8421	Manufacture in which the value of all the materials 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, except for materials of heading 4011	Manufacture in which the value of the all the materials used does not exceed 50% of the ex-works price of the product
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture in which:  - all the materials used are classified within a heading other than that of the product;  - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all materials used does not exceed 30% of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:  - With reciprocating internal combustion piston engine of a cylinder capacity:  - - Not exceeding 50 cm <sup>3</sup>	Manufacture in which:	Manufacture in which the value of all the materials used does not exceed 20% of the ex-works price of the product

		- the value of all the materials used does not exceed 40% of the ex-works price of the product; and	
		- the value of all the non-originating materials used does not exceed the value of all the originating materials used	
	- - Exceeding 50 cm <sup>3</sup>	Manufacture in which:	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
		- the value of all the materials used does not exceed 40% of the ex-works price of the product; and	
		- the value of all the non-originating materials used does not exceed the value of all the originating materials used	
	- Other	Manufacture in which:	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
		- the value of all the materials used does not exceed 40% of the ex-works price of the product; and	
		- the value of all the non-originating materials used does not exceed the value of all the originating materials used	
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified in heading 8714	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture:	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
		- from materials of any heading, except that of the product; and	
		- in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof: except for:	Manufacture from materials of any heading, including, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
9006	Photographic (other than cinematographic) cameras; photographic flash light apparatus and flash bulbs other than discharge lamps of heading 8539; parts and accessories thereof; except for:		
	- Instant print cameras, other cameras for roll film of a width less than 35 mm, other cameras for roll film of a width of 35 mm	Manufacture from materials of any heading, except those of headings 9002, 9006 and 9033	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	- Parts for instant print cameras, other cameras for roll film of a width less than 35 mm, other cameras for roll film of a width of 35 mm	Manufacture from materials of any heading, except those of headings 9001, 9002, 9006 and 9033	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	- Other	Manufacture:	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
		- from materials of any heading, except that of the product:	
		- the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 9009	- Electrostatic photo-copying apparatus operating		

by reproducing the original image via an



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- the value of all the non-originating materials used  
does not exceed the value of the originating materials  
used

Manufacture:

Manufacture in which the value of all the materials  
used does not exceed 50% of the ex-

	intermediate onto the copy (indirect process)		works price of the product
		- from materials of any heading, except that of the product;	
		- the value of all the materials used does not exceed 50% of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		
	- Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading 9018	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	- Other	Manufacture:	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
		- from materials of any heading, except that of the product; and	
		- in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9022 and 9023	Apparatus based on the use alpha, beta, or gamma; parts and accessories thereof and instruments, apparatus and models, designed for demonstrational purposes	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9105	Other clocks	Manufacture in which:	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
		- the value of all the materials used does not exceed 40% of the ex-works price of the product; and	
		- the value of all the non-originating materials used does not exceed the value of all the originating materials used	

9109	Clock movements, complete and assembled	<p>originating materials used</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product; and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product; and</li> <li>- within the above limit, the value of all the materials of heading 9114 used does not exceed 10% of the ex-works price of the product</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
9111	Watch cases and parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product; and</li> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>the</p>
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product; and</li> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of</li> </ul>	

Manufacture in which the value of all the materials used does not exceed 50% of the ex- works price of the product

9113	Watch straps, watch bands and watch bracelets, and parts thereof	product Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 9401 and 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m <sup>2</sup> or less	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials does not exceed 40% of the ex-works of the product
		or	
		Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that:	
		- the value of the cloth does not exceed 25% of the ex-works price of the product, and	
		- all the other materials used are originating and are classified in a heading other than heading 9401 or 9403	
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminating 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-	

ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	works price of the product Manufacture from materials of any heading, except that of the product
9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture:  - from materials of any heading, except that of the product; and  - in which the value of all the materials used does not exceed 50% of the ex-works price of the product
9504	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment	Manufacture from materials of any heading
ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any heading, except that of the product
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading as the product
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture: - from materials of any heading, except that of the product; and - in which the value of all the materials used does not exceed 50% of the ex-works price of the product
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or	Manufacture:

	not inked, with or without boxes	- from materials of any heading, except that of the product; and
		- in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30% of the ex-works price of the product
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly-shaped blocks
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product

## List Of Footnotes

- (1) "Fry" of heading 03.01 means immature fish at a post-larval stage and includes fingerlings, parr smolts and elvers.
- (2) Importation of whale products into SACU, Liechtenstein or Switzerland is subject to the CITES Convention.
- (3) For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.
- (4) For the special conditions relating to "specific processes", see Introductory Note 7.2.
- (5) A "group" is regarded as any part of the heading separated from the rest by a semicolon.
- (6) In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.
- (7) The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2%.
- (8) Special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (9) eg. Singeing, desizing, bleaching, mercerising, scouring, heat setting, compressive-shrinking (sanforizing), pre-shrinking, decatizing and other special finishing applications such as softening, stiffening, delustering, brightening, changing surface characteristics, easy-care finishing, calendering, water and oil/soil repellency, antistatic treatments, antimicrobial treatments.
- (10) The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.
- (11) On the request of a Party, to address issues of availability of supply of fabrics in the territories of the Parties, the Joint Committee shall, upon a recommendation from the Sub-Committee on Customs and Origin Matters, decide whether the requirement, that the value of the non-originating fabric used may not exceed 50% of the ex-works price of the product, could be relaxed.
- (12) See Introductory Note 6.
- (13) SEMII-Semiconductor Equipment and Materials Institute Incorporated.

## APPENDIX 3 TO ANNEX V

Specimens of Movement Certificate EUR 1 and application for a Movement Certificate EUR 1

## Printing Instructions

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

it can be identified.

MOVEMENT CERTIFICATE EUR. 1

1. Exporter (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, group 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  
(<sup>1</sup>); description of goods

9. Gross weight (kg) or other measure (l, m<sup>3</sup>, etc.)

(Optional)

## 10. Invoices

11. CUSTOMS ENDORSEMENT Stamp

Declaration certified

Export document (2)

## 12. DECLARATION BY THE EXPORTER

Stamp

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

Form ----- No. -----

From-----

Customs office-----

Place and date:-----

Issuing country or territory

(Signature)

-----

-----

Date

-----

(Signature)

-----

- (1) If goods are not packed, indicate number of articles or state "in bulk" as appropriate.
- (2) Complete only where regulations of the exporting country or territory require.

-----

13. REQUEST FOR VERIFICATION, to

14. RESULT OF VERIFICATION

-----

Verification carried out shows this certificate (1)

-----

-----

Was issued by the Customs Office indicated and that the  
information contained therein is accurate.

-----

-----

Does not meet the requirements as to authenticity and  
accuracy

(see remarks appended)

Verification of the authenticity and accuracy of this  
certificate is requested

(Place and date)  
Stamp

(Place and date)  
Stamp

(Signature)

(Signature)

(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 mark any later additions impossible.
- 3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

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

3. Consignee (Name, full address, country)

(Optional)

and

(insert appropriate countries, group of countries or territories)

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  <sup>(1)</sup> ; description of goods	9. Gross weight  (kg) or other  measure  (l, m³, ect.)
	10. Invoices  (Optional)
-----	

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

DECLARATION BY 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 <sup>(1)</sup>:

-----

-----

-----

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

REQUEST        the issue of the attached certificate for these goods .

-----

(Place and date)

-----

(Signature)

-----

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

PART D

ANNEX III REFERRED TO IN CHAPTER III OF ARTICLE 10 OF THE PREFERENTIAL TRADE AGREEMENT BETWEEN MERCOSUR AND THE SACU STATES CONCERNING THE DEFINITION OF THE  
CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATIVE CO-OPERATION

Notes:

- 1.        Definitions

In the application of provisions of this Act for the purpose of giving effect to Annex III shall have the meanings assigned thereto in this Note -

- (a) the following expressions in the definitions of Annex III shall have the meanings assigned thereto in this Note -
- \* "customs value" means the value of imported goods calculated or determined in accordance with the provisions of section 65, 66, 67 and 74A;
  - \* "chapters and headings" means the chapters and headings (four-digit codes) of Part 1 of Schedule No. 1;
  - \* "Harmonized System" or "HS" or "nomenclature of the Harmonized System or HS" means subject to any meaning ascribed to any expression in any provisions of origin, the provisions of Part 1 of Schedule No. 1, except national subheadings or additional national section or chapter notes and the rates of duty, applicable to the classification of any goods in any chapter or heading or subheading, and for the purpose of interpretation of Part 1 of Schedule No. 1, includes application of the Explanatory Notes to the Harmonized Commodity Description and Coding System as required in terms of section 47(8)(a);
  - \* "SACU States" means a Member State of SACU.
  - \* "SACU" in relation to products originating in SACU means products originating in the common customs area as defined in section 1 of the Act or in the territory of any SACU state.
  - \* "Agreement" means the Preferential Trade Agreement between the MERCOSUR and the SACU States of which the full text, except Annex III, is published in Schedule No. 10 as Part 7 of the said Schedule.
2. The provisions of Part D and Notes M and N shall govern imported goods entered according to the provisions of the MERCOSUR column of Part 1 of Schedule No. 1.
  3. Goods imported or exported, worked, processed or manufactured shall, for the purposes of Annex III, be declared in every document for proving the originating status under the appropriate heading of Part 1 of Schedule No. 1.
  4. Where any goods imported are subject to tariff quotas in order to benefit from the preferential rate of duty in terms of the Agreement such goods shall comply with the requirements of Note M of the General Notes and the rules for section 49.
  5. Any goods exported to the MERCOSUR for the purpose of obtaining preferential treatment therefore in terms of the Agreement, shall be subject to compliance with -
    - (a) the provision of Part D,
    - (b) any relevant provision of the said Agreement, and
    - (c) any rule for section 49.

#### ANNEX III

#### CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATIVE COOPERATION

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**Title I**



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**General Provisions****Article 1****Definitions**

For the purposes of this Annex:

- a) "manufacture" means any kind of working or processing including assembly or specific operations;
- b) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- c) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- d) "goods" means both materials and products;
- e) "customs value" means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the 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 SACU in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- g) "CIF price" means the price paid to the exporter by an importer in MERCOSUR for the product when the goods pass the ships rail at the named port of shipment. The exporter must pay the costs and freight necessary to bring the goods to the named port of destination. For landlocked countries, the port of destination means the first sea port or inland waterway port located in any of the Signatory Parties, through which those products have been imported;
- h) "Free on Board price" means the price paid to the exporter for the product when the goods pass the ships rail at the named port of shipment, thereafter, the importer will assume all the costs including the necessary expenses for the shipment;
- i) "value of materials" for SACU 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 SACU; for MERCOSUR means the CIF price of non-originating materials used as defined in (g);
- j) "value of originating materials" means the value of such materials as defined in (i);
- k) "price of the product": for SACU means ex-works price, as defined in (f); for MERCOSUR means the Free on Board price, as defined in (h);
- l) "chapters", "headings" and "subheadings" mean the chapters, the headings (four-digit codes) and subheadings (six-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Annex as "the Harmonized System" or "HS";
- m) "classified" refers to the classification of a product or material under a particular heading or subheading;
- n) "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;
- o) "territory" includes the "territorial sea", the "exclusive economic zone" and the "continental shelf" as defined in the United Nations Convention on the Law of the Sea;
- p) "high seas" have the same meaning as in the United Nations Convention on the Law of the Sea;
- q) "MERCOSUR" means Mercado Común del Sur;
- r) "a MERCOSUR state" means any of the following states: Argentina, Brazil, Paraguay or Uruguay, as the case may be;
- s) "SACU" means the Southern African Customs Union;
- t) "a SACU state" means any of the following states: Botswana, Eswatini, Lesotho, Namibia or South Africa, as the case may be;
- u) "customs or competent authority" refer to a customs authority in SACU and, in MERCOSUR<sup>1</sup>, to the:
  - \* "Ministério de Economía y Producción - Secretaria de Indústria, Comércio y de la Pequeña y Mediana Empresa" of Argentina;
  - \* "Ministério do Desenvolvimento, Indústria e Comércio Exterior - Secretaria de Comércio Exterior, e Ministério da Fazenda - Secretaria da Receita Federal do Brazil" of Brazil;
  - \* "Ministerio de Indústria y Comércio" of Paraguay; and
  - \* "Ministério de Economía y Finanzas - Asesoría Política Comercial" of Uruguay.

<sup>1</sup> The competence of issuing certificates of origin is delegated by the competent authorities of MERCOSUR to authorised public agencies or trade organisations in Argentina, Brazil, Paraguay and Uruguay.

## Title II

### Definition of the Concept of "Originating Product"

#### Article 2

##### General requirements

1. For the purpose of implementing this Agreement, the following products shall be considered as originating in MERCOSUR or SACU:
  - (a) products wholly obtained in MERCOSUR or SACU within the meaning of Article 4;
  - (b) products obtained in a Signatory Party incorporating non-originating materials, provided that such materials have undergone sufficient working or processing in the Signatory Party within the meaning of Article 5.
2. For the purpose of this Agreement, products originating in MERCOSUR shall be considered as originating in Argentina, Brazil, Paraguay or Uruguay, and products originating in SACU shall be considered as originating in Botswana, Eswatini, Lesotho, Namibia or South Africa.

#### Article 3

##### Bilateral cumulation of origin

1. Notwithstanding Article 2, materials and products originating in MERCOSUR within the meaning of this Annex shall be considered as originating in SACU, provided that they have undergone working or processing in SACU going beyond that referred to in Article 6.
2. Notwithstanding Article 2, materials and products originating in SACU within the meaning of this Annex shall be considered as originating in MERCOSUR, provided that they have undergone working or processing in MERCOSUR going beyond that referred to in Article 6.
3. Notwithstanding Article 2, products listed in Annexes I and II that are subject to a tariff rate quota or preferences offered to a particular Signatory Party only are excluded from the cumulation provisions.

#### Article 4

##### Wholly obtained products

1. The following shall be considered as wholly obtained in MERCOSUR or in SACU:
  - (a) mineral products extracted from the soil or subsoil and from the seabed and marine subsoil of the territory of the Signatory Parties;
  - (b) vegetable products harvested there;
  - (c) live animals born, captured and raised there;
  - (d) products from live animals raised there;
  - (e) products obtained by collecting, hunting, fishing or aquaculture conducted there;
  - (f) products of sea fishing and other products taken from the territorial sea and exclusive economic zone of MERCOSUR or of SACU;
  - (g) products of sea fishing and other products taken from the waters in the high seas only by flagged and registered vessels of the respective Signatory Party, as well as products of sea-fishing obtained under a specific quota allocated to a Signatory Party by an international management organisation or regime;
  - (h) products taken from the seabed or subsoil of their respective continental shelves;
  - (i) products extracted from the seabed or subsoil outside their respective continental shelves provided that the concerned Signatory Party has rights or is sponsoring an entity that has rights to exploit the resources of that seabed or subsoil, in accordance with international law;
  - (j) used articles collected there fit only for the recovery of raw materials;
  - (k) waste and scrap resulting from manufacturing operations conducted there;

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

## Article 5

### Sufficiently worked or processed products

1. For the purposes of Article 2, products covered by this Agreement as listed in Annexes I and II, which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in the list in Appendix II are fulfilled.<sup>2</sup>
2. Goods which are not covered by this Agreement as listed in Annexes I and II, but which are incorporated into a good that is covered by this Agreement, are considered to be sufficiently worked or processed if:
  - (a) these goods are manufactured from materials or products of any heading, except that of the good, or
  - (b) the value of all non-originating materials or products used does not exceed 40% of the price of the good.

<sup>2</sup> The conditions referred to in paragraph 1 indicate, for all products covered by the Agreement, the working or processing which must be carried out on non-originating materials used in the manufacturing and apply only in relation to such materials. It follows that if a product which has acquired originating status by fulfilling the conditions set out in the list is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

3. Notwithstanding paragraphs 1 and 2, 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 price of the product; and
  - (b) any of the percentages given in paragraph 2 and in the list of Appendix II 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.
4. Paragraphs 1 to 3 shall apply subject to the provisions of Article 6.

## Article 6

### Insufficient working or processing

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 5 are satisfied:
  - (a) preserving operations to ensure that the products remain in good condition during transport and storage;
  - (b) breaking-up and assembly of packages;
  - (c) washing, cleaning, removal of dust, oxide, oil, paint or other coverings;
  - (d) ironing or pressing of textiles;
  - (e) simple<sup>3</sup> painting and polishing operations;
  - (f) husking, partial or total bleaching, polishing and glazing of cereals and rice;
  - (g) operations to colour sugar or form sugar lumps;
  - (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
  - (i) sharpening, simple<sup>4</sup> grinding or simple<sup>5</sup> cutting;
  - (j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);

<sup>3</sup> "Simple" generally describes activities which need neither special skills nor machines, apparatus or equipment especially produced or installed for carrying out the activity.

<sup>4</sup> "Simple" generally describes activities which need neither special skills nor machines, apparatus or equipment especially produced or installed for carrying out the activity.

<sup>5</sup> "Simple" generally describes activities which need neither special skills nor machines, apparatus or equipment especially produced or installed for carrying out the activity.

- 
- (k) simple<sup>6</sup> placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
  - (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
  - (m) simple mixing<sup>7</sup> of products, whether or not of different kinds;
  - (n) simple<sup>8</sup> assembly of parts of articles to constitute a complete article or disassembly of products into parts;
  - (o) a combination of two or more operations specified in (a) to (n); and
  - (p) slaughter of animals.
2. All operations carried out either in MERCOSUR or in SACU on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

## Article 7

### Unit of qualification

1. The unit of qualification for the application of the provisions of this Annex shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonized System. It follows that:
  - (a) when a product composed of a group or assembly of articles is classified in accordance with the Harmonized System in a single heading, the whole constitutes the unit of qualification; and
  - (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Annex.
2. The packages and packing materials for retail sale, when classified together with the packaged product, in accordance with General Rule 5 (b) of the Harmonized System shall not be taken into account for considering whether all non-originating materials used in the manufacture of a product fulfil the criterion corresponding to a change of tariff classification of the said product.

<sup>6</sup> "Simple" generally describes activities which need neither special skills nor machines, apparatus or equipment especially produced or installed for carrying out the activity.

<sup>7</sup> "Simple mixing" generally describes activities, including dilution in water or any other substance which does not substantially alter the product characteristics, which need neither special skills nor machines, apparatus or equipment specially produced or installed for carrying out the activity. However, simple mixing does not include chemical reaction. Chemical reaction means a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

<sup>8</sup> "Simple" generally describes activities which need neither special skills nor machines, apparatus or equipment especially produced or installed for carrying out the activity.

3. If the product is subject to an ad valorem percentage criterion, the value of the packages and packing material for retail sale shall be taken into account in its origin assessment.

## Article 8

### Accessories, spare parts and tools

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

## Article 9

### Sets

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

## Article 10

### Containers and packing materials for transport

The containers and packing materials exclusively used for the transport of a product shall not be taken into account for determining the origin of any good or product, in accordance with General Rule 5 (b) of the Harmonized System.

Harmonized System.

## Article 11

### Neutral elements

1. In order to determine whether a product originates, it shall not be necessary to determine the origin of the following which might be used in its manufacture:
  - (a) energy and fuel;
  - (b) plant and equipment;
  - (c) machines and tools; and
  - (d) goods which do not enter into the final composition of the product.

## Title III

### Territorial Requirements

## Article 12

### Principle of territoriality

1. The conditions for acquiring originating status set out in Title II must be fulfilled without interruption in MERCOSUR or in SACU.
2. Where originating goods exported from MERCOSUR or from SACU to another country are returned, they must be considered as non-originating when re-exported to MERCOSUR or SACU, unless it can be demonstrated to the satisfaction of the customs authorities that:
  - (a) the returning goods are the same 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 Annex, which are transported directly between MERCOSUR and SACU. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, transshipment 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 Signatory Parties.
2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing country 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 or competent authority of the country of transit:
    - (i) giving an extract 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 outside the Signatory Parties and sold after the exhibition for importation into MERCOSUR or into SACU shall benefit on importation from the provisions of the Agreement provided it is shown to the satisfaction of the customs or competent authority that:

- (a) an exporter has consigned these products from MERCOSUR or from SACU to the country in which the exhibition is held and has exhibited them there;
  - (b) the products have been sold or otherwise disposed of by that exporter to a person in MERCOSUR or in SACU;
  - (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
  - (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
2. A certificate of origin must be issued or made out in accordance with the provisions of Title IV and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.
3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not 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****Certificate of Origin****Article 15****General requirements**

1. Products originating in a Signatory Party shall, on importation into MERCOSUR or SACU, benefit from the Agreement upon submission of a certificate of origin, a specimen of which appears in Appendix III.
2. Notwithstanding paragraph 1, originating products within the meaning of this Annex shall, in the cases specified in Article 23, benefit from the Agreement without it being necessary to submit the certificate of origin.

**Article 16<sup>9</sup>****Procedure for the issue of a certificate of origin**

1. A certificate of origin shall be issued by the customs or competent authority of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.
2. For this purpose, the exporter or his authorised representative shall complete both the certificate of origin and the application form, specimens of which appear in Appendix III. These forms shall be completed in English, in accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink in block letters. 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 certificate of origin shall be prepared to submit at any time, at the request of the customs authorities or competent authority of the exporting country where the certificate of origin is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Annex.
4. A certificate of origin shall be issued by the customs or competent authority of MERCOSUR or of SACU if the products concerned can be considered as products originating in MERCOSUR or in SACU and fulfil the other requirements of this Annex.
5. The customs or competent authority issuing certificates of origin shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Annex. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. They shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.
6. The date of issue of the certificate shall be indicated in Box 11 of the certificate.
7. A certificate of origin shall be issued by the customs or competent authority and made available to the exporter as soon as actual exportation has been effected or ensured.

**Article 17****Certificate of origin issued retrospectively**

1. Notwithstanding Article 16(7), a certificate of origin may exceptionally be issued after exportation of the products to which it relates if:

<sup>9</sup> The term "the other requirements" mentioned in paragraph 4 and 5 of this Article, does not include the requirements of direct transport and exhibition, since those requirements shall be checked by the customs authority of the importing country.

- (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 or competent authority that a certificate of origin 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 certificate of origin relates, and state the reasons for his request.
3. The customs or competent authority may issue a certificate of origin retrospectively, if requested by the exporter within six months from the date of the exportation, and only after verifying that the information supplied in the exporter's application corresponds with that in the records of the issuing office or the authenticity thereof have been verified.
4. Certificates of origin issued retrospectively must be endorsed with the words "*ISSUED RETROSPECTIVELY*".
5. The endorsement referred to in paragraph 4 shall be inserted in the "Remarks" box of the certificate of origin.

#### Article 18

##### Issue of a duplicate certificate of origin

1. In the event of theft, loss or destruction of a certificate of origin, the exporter may apply to the customs or competent authority which issued it for a duplicate made out on the basis of the export documents in their possession or of which the authenticity thereof have been verified.
2. The duplicate issued in this way must be endorsed with the word "*DUPLICATE*".
3. The endorsement referred to in paragraph 2 shall be inserted in the "Remarks" box of the duplicate certificate of origin.
4. The duplicate, which shall indicate the date of issuance and the number of the original certificate in the "Remarks" box, shall take effect as from that date.

#### Article 19

##### Issuing of a certificate of origin on the basis of a proof of origin issued or made out previously

1. When originating goods are placed under the control of a customs office in a Member State of SACU or MERCOSUR, it shall be possible to replace the original proof of origin by one or more certificate/s of origin for the purpose of sending all or some of these goods elsewhere within the Member States of SACU or MERCOSUR. The replacement certificate of origin shall be issued by the competent governmental authority under whose control the products are placed.
2. In the case of MERCOSUR, this article shall apply only to the Signatory Parties that have decided on its implementation and that have duly notified the Joint Committee thereof.

#### Article 20

##### Validity of certificate of origin

1. The certificate of origin shall be valid for six 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. Certificates 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 certificates of origin where the products have been submitted before the said final date.

#### Article 21

##### Submission of certificate of origin

Certificates of origin shall be submitted to the customs authority of the importing country in accordance with the procedures applicable in that country. The said authorities may require a translation of a certificate 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 22

##### Importation by instalments

Where, at the request of the importer and on the conditions laid down by the customs authority 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, Chapter 90 or headings 7308 and 9406 of the Harmonized System are imported by instalments, a single certificate of origin for such products shall be submitted to the customs authority upon importation of the first instalment.

#### Article 23

##### Exemptions from certificate 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 certificate of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Annex and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on the customs declaration CN22/CN23 or on a sheet of paper annexed to that document.
2. For the purposes of paragraph 1:
  - (a) 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 intended; and
  - (b) in case of small packages or products forming part of travellers' personal luggage, the total value of these products shall not exceed the value stipulated in the national legislation of the Signatory Party concerned.

#### Article 24<sup>10</sup>

##### Supporting documents

1. The documents referred to in this Article 16(3) used for the purpose of proving that products covered by a certificate of origin can be considered as products originating in MERCOSUR or in SACU and fulfil the other requirements of this Annex may consist *inter alia* of the following:
  - (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal book-keeping;
  - (b) documents proving the originating status of materials used, issued or made out in MERCOSUR or in SACU where these documents are used in accordance with domestic law;
  - (c) documents proving the working or processing of materials in MERCOSUR or in SACU, issued or made out in a MERCOSUR or in SACU, where these documents are used in accordance with domestic law; or
  - (d) certificates of origin proving the originating status of materials used, issued or made out in MERCOSUR or in SACU in accordance with this Annex.

#### Article 25

##### Preservation of certificate of origin and supporting documents

1. The exporter applying for the issue of a certificate of origin shall keep for at least three years the documents referred to in Article 16(3).
2. The competent authority of the exporting country responsible for issuing certificates of origin shall keep for at least three years the application form referred to in Article 16(2).
3. The customs authority of the importing country shall ensure the availability, for at least three years, of the certificates of origin submitted for preferential treatment.

<sup>10</sup> The term "the other requirements", mentioned in this Article, does not include the requirements of direct transport and exhibition, since those requirements shall be checked by the customs authorities of the importing country.

#### Article 26

##### Discrepancies and formal errors

1. The discovery of slight discrepancies between the statements made in the certificate 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 certificate of origin null and void if it is duly established that this document does correspond to the products submitted.
2. Obvious formal errors on a certificate 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.<sup>11</sup>

#### Title V



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**Arrangements for Administrative Co-operation****Article 27****Notifications**

The customs or competent authorities of SACU and MERCOSUR shall provide each other, through the SACU and the MERCOSUR Secretariats respectively, with specimen impressions of official stamps and signatures (used in their offices) for the issue of certificates of origin and with the addresses of the customs or competent authorities responsible for verifying the authenticity of the certificates of origin and the correctness of the information given therein.

**Article 28****Verification of certificate of origin<sup>12</sup>**

1. In order to ensure the proper application of this Annex, MERCOSUR and SACU shall assist each other, through the customs or competent authorities, in checking the authenticity of the certificates of origin and the correctness of the information given in these documents.
2. Subsequent verifications of certificates of origin shall be carried out at random or whenever the customs or competent authority of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Annex.
3. For the purposes of implementing the provisions of paragraph 1, the customs or competent authority of the importing country shall return the certificate of origin, if it has been submitted, or a copy of these documents, to the customs or competent authority of the exporting country giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the certificate of origin is incorrect shall be forwarded in support of the request for verification.

<sup>11</sup> Obvious formal errors include, but are not limited to, typing errors, and exclude, deliberate errors.

<sup>12</sup> The term "the other requirements", mentioned in paragraphs 2 and 6 of this Article, does not include the requirements of direct transport and exhibition, since those requirements shall be checked by the customs authorities of the importing country.

4. The verification shall be carried out by the customs or competent authority of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
5. If the customs authority of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.
6. The customs or competent authority 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 MERCOSUR or in SACU and fulfil the other requirements of this Annex.
7. If in cases of reasonable doubt there is no reply within ten months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authority shall, except in exceptional circumstances, refuse entitlement to the preferences.
8. The requesting customs or competent authority shall inform the customs or competent authority of the exporting country of its decision on the basis of the verification in question.

**Article 29****Dispute settlement**

1. Where disputes arise in relation to the verification procedures of Article 27 which cannot be settled between the customs or competent authority requesting a verification and the customs or competent authority responsible for carrying out this verification or where they raise a question as to the interpretation of this Annex, they shall be submitted to the Joint Administration Committee, without prejudice to the Parties' or the Signatory Parties' rights to have recourse to the Dispute Settlement mechanism of this Agreement.
2. In all cases the settlement of disputes between the importer and the customs or competent authority of the importing country shall be under the legislation of the said country.

**Article 30****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 31****Free Zones**

1. The treatment to be afforded to goods from Free Zones will be subject to a decision to be reached as foreseen in the Understanding on Free Zones attached to this Annex as Appendix IV.
2. In the interim, MERCOSUR and SACU shall take all necessary steps to ensure that products traded under cover of a proof of origin, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

**Title VI****Final Provisions****Article 32****Review**

The Joint Administration Committee shall review this Annex no later than three years after the entry into force of the Agreement, or in the event of a new round of negotiations intended to deepen or broaden the scope of the Preferential Trade Agreement and, as appropriate, propose to the Parties amendments to the criteria for the determination, application and administration of origin.

**Article 33****Traditional provisions for goods in transit or storage**

The provisions of the Agreement may be applied to goods which comply with the provisions of this Annex and which on the date of entry into force of the Agreement are either in transit or are in MERCOSUR or in SACU in temporary storage in customs warehouses or in free zones, subject to the submission to the customs or competent authority of the importing country, within six months of the said date, of a certificate of origin issued retrospectively by the customs or competent authority of the exporting country together with the documents showing that the goods have been transported directly in accordance with the provisions of Article 11.

**Appendix**

Appendix I, II, III and IV are part of this Annex.

**ANNEX III****APPENDIX I****Introductory notes to the list in Appendix 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 5 of Annex III.

**Note 2:**

- 2.1 The first two columns in the list describe the product obtained. The first column gives the chapter number, heading number or sub-heading used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns, a rule is specified in column 3 or 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in column 3 or 4 apply only to the part of that heading as described in column 2.
- 2.2 Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
- 2.3 Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3 or 4.
- 2.4 Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 is to be applied.

**Note 3:**

- 3.1 The provisions of Article 5 of Annex III, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the territory of a Signatory Party.
- 3.2 The rule in the list represents the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status. Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.
- 3.3 Without prejudice to Note 3.2, where a rule uses the expression "Manufacture from materials of any heading", then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.
- 3.4 Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the higher of the percentages given. Furthermore, the individual percentages must not be exceeded, in relation to the particular materials to which they apply.

**Note 4:**

- 4.1 For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:
- (a) vacuum-distillation;
  - (b) re-distillation by a very thorough fractionation-process;
  - (c) cracking;
  - (d) reforming
  - (e) extraction by means of selective solvents;
  - (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
  - (g) polymerisation;
  - (h) alkylation; and/or
  - (i) isomerisation.
- 4.2 For the purposes of headings 2710, 2711 and 2712, the "specific processes" are the following:
- (a) vacuum-distillation;
  - (b) re-distillation by a very thorough fractionation-process;
  - (c) cracking;
  - (d) reforming;
  - (e) Extraction by means of selective solvents;
  - (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
  - (g) polymerisation;
  - (h) alkylation;
  - (i) isomerisation;
  - (j) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 per cent of the sulphur-content of the products processed (ASTM D 1266-59 T method);
  - (k) in respect of products of heading 2710 only, de-paraffining by a process other than filtering;
  - (l) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 degrees C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;

- (m) in respect of fuel oils of heading 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 300 degrees C by the ASTM D 86 method;
  - (n) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge; and/or
  - (o) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75 per cent of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.
- 4.3 For the purposes of headings 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations, such as cleaning, decanting, desalting, water-separation, filtering, colouring, marking, obtaining a sulphur-content as a result of mixing products with different sulphur contents, any combination of these operations or like operations, do not confer origin.
- 4.4 Chemical processing rules to confer originating status
- Section VI of the HS tariff classification: Products of the Chemical or Allied Industries (Chapter 28-38)
- Rule 1: Chemical Reaction Origin
- A good of Chapters 28 through 38, which is subject to a chemical reaction, shall be treated as an originating good if the chemical reaction occurred in the territory of one or more of the Signatory Parties.
- Note: For the purposes of this section, a "chemical reaction" is a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

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

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

Rule 2: Purification Origin

A good of Chapters 28 through 38, that is subject to purification, shall be treated as originating provided that one of the following occurs in the territory of one or more of the Signatory Parties:

- (a) purification of a good resulting in the elimination of 80 per cent of the content of existing impurities; or
- (b) the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:
  - (i) pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;
  - (ii) chemical products and reagents for analytical, diagnostic or laboratory uses;
  - (iii) elements and components for use in micro-elements;
  - (iv) specialized optical uses;
  - (v) non toxic uses for health and safety;
  - (vi) biotechnical use;
  - (vii) carriers used in a separation process; or
  - (viii) nuclear grade uses.

**APPENDIX II to ANNEX III:**

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

Note: The products mentioned in the list may not all be covered by this Agreement. It is therefore necessary to consult the other parts of this Agreement. The working or processing mentioned hereunder will only be applicable to products specified in Annex I and Annex II of this Agreement.

HS Chapter, Heading or sub-heading

Description of the product

Working or processing carried out on non-

(1)	(2)	originating materials that confers originating status	(4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained (1)	
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 4 used are wholly obtained	
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for: Prepared pigs', hogs' or boars' bristles and hair	Manufacture in which all the materials of Chapter 5 used are wholly obtained Cleaning, disinfecting, sorting and straightening of bristles and hair	
ex 0502.10			
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used wholly obtained, and the value of all materials used does not exceed 50% of the price of the product	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which all the materials of Chapter 8 used are wholly obtained	
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used are wholly obtained	
0904.20	Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground	Manufacture from materials of any heading	
ex 0910	Curry and mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained	
1102.90	Other cereal flours	Manufacture in which all the materials of Chapter 10 used are wholly obtained	
1105.20	Flakes, granules and pellets of potatoes	Manufacture in which all the materials of Chapter 7 used are wholly obtained	
1106.20	Flour, meal and power of sago or of roots or tubers of heading 0714	Manufacture in which all the materials of Chapter 7 used are wholly obtained	
1107.10	Malt, not roasted	Manufacture in which all the materials of Chapter 10 used are wholly obtained	

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Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all materials of Chapter 12 used are wholly obtained
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1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 50% of the price of the product
1302	Vegetable saps and extracts; peptic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products	Manufacture from materials of any heading, except that of the product
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified of included	Manufacture in which all the materials of Chapter 14 used are wholly obtained
1502	Fats of bovine animals, sheep or goats (excluding those of heading 1503)	Manufacture from materials of any heading, except that of the product
1503	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	Manufacture from materials of any heading, except that of the product
1507.10	Soya-bean oil and its fractions, whether or not refined, but not chemically modified: - Crude oil, whether or not degummed	Manufacture in which all the materials of Chapters 12 and 15 used are wholly obtained
1511	Palm oil and its fractions, whether or not refined, but not chemically modified	Manufacture in which all the materials of Chapters 12 and 15 used are wholly obtained
1512.11	Sunflower-seed oil and fractions thereof, whether or not refined, but not chemically modified: - Crude oil	Manufacture in which all the materials of Chapters 12 and 15 used are wholly obtained
ex 1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified; except for:	Manufacture in which all the materials of Chapters 12 and 15 used are wholly obtained
1513.21	Palm kernel or babassu oil and their fractions thereof: Crude oil	Manufacture in which all the materials of Chapter 12 used are wholly obtained
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	Manufacture in which all the materials of Chapters 7, 12 and 15 used are wholly obtained
1515.11 and 1515.19	Linseed oil and its fractions; Crude oil and Other	Manufacture in which all the materials of Chapters 12 and 15 used are wholly obtained
1515.21 and 1515.29	Maize (corn) and its fractions; Crude oil and Other	Manufacture in which all the materials of Chapters 10 and 15 used are wholly obtained
1515.50	Sesame oil and its fractions	Manufacture in which all the materials of Chapter 15 used are wholly obtained, and all the materials of sub-heading 1207.40 used are wholly obtained
1515.90	Other fixed vegetable fats and oils	Manufacture in which all the materials of Chapters 12 and 15 used are wholly obtained
1516.20	Vegetable fats and oils and their fractions	Manufacture in which all the vegetable materials used are wholly obtained
1517.10	Margarine	Manufacture in which all the vegetable materials used are wholly obtained

		used are wholly obtained
1517.90	Edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter (excluding edible fats or oils or their fractions of heading 15.16): Other	Manufacture in which all the materials of Chapters 2 and 4 used are wholly obtained and all the vegetable materials used are wholly obtained
1518	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified (excluding those of heading 1516); inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included	Manufacture in which all the materials of Chapters 2, 12 and 15 used are wholly obtained
1521	Vegetable waxes (excluding triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured	Manufacture from materials of any chapter, except that of the product
1601	Sausages and similar products, of meat, meat offal or blood, food preparations based on these products	Manufacture in which all the materials of Chapter 2 used are wholly obtained
1602	Other prepared or preserved meat, meat offal or blood	Manufacture in which all the materials of Chapter 2 used are wholly obtained
1604.13	Sardines and brisling or sprats	Manufacture in which all the materials of Chapter 3 used are wholly obtained (1)
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	Manufacture in which all the materials of Chapter 17 used are wholly obtained
1903	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading, except that of the product
2001.10	Cucumbers and gherkins	Manufacture in which all the materials of Chapters 7 and 8 used are wholly obtained
2004.10	Potatoes	Manufacture in which all the materials of Chapters 7 and 8 used are wholly obtained
2004.90	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen (excluding products of heading 20.06): Other vegetables and mixtures of vegetables	Manufacture in which all the materials of Chapters 7 and 8 used are wholly obtained
2005.99	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen (excluding products of heading 20.06): Other vegetables and mixtures of vegetables	Manufacture in which all the materials of Chapters 7 and 8 used are wholly obtained



2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included	Manufacture in which all the materials of Chapters 7 and 8 used are wholly obtained and the value of all the materials of Chapter 17 used does not exceed 30% of the price of the product
2009.90	Mixtures of juices	Manufacture from materials of any heading, except that of the product
2101.20	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	Manufacture from materials of any heading, except that of the product
2101.30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture from materials of any heading, except that of the product, and in which all the chicory used is wholly obtained
2103.30	Mustard flour and meal and prepared mustard	Manufacture from materials of any heading
2104.10	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002, 2003, 2004 and 2005
2104.20	Homogenised composite food preparations	Manufacture from materials of any heading, except that of the product
2106.90	Food preparations not elsewhere specified or included; Other	Manufacture from materials of any heading, except that of the product, and in which all the materials of Chapter 4 used are wholly obtained and the value of all the materials of Chapter 17 used does not exceed 30% of the price of the product
2201.10	Mineral water and aerated waters	Manufacture from materials of any heading, except that of the product
2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	Manufacture from materials of any heading, except that of the product, and in which all the fruit juice used is originating and the value of all the materials of Chapter 17 used does not exceed 30% of the price of the product
2208.30	Whiskies	Manufacture from materials of any heading, except headings 2207 or 2208
ex 2208.40	Rum and other spirits obtained by distilling fermented sugarcane products; Rum and tafia	Manufacture from materials of any heading, except headings 2207 or 2208
2208.70	Liqueurs and cordials	Manufacture from materials of any heading, except that of headings 2207 or 2208, and in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating arrack may be used up to a limit of 5% by volume

2209	Vinegar and substitutes for vinegar obtained from acetic acid	Manufacture from materials of any heading, except that of the product, and in which all the grapes or materials derived from grapes used are wholly obtained
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves	Manufacture from materials of any heading, except that of the product, and in which all the materials of Chapter 2 and 3 used are wholly obtained
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants	Manufacture from materials of any heading, except that of the product, and in which all the materials of Chapter 7 and 10 used are wholly obtained
2303.10	Residues of starch manufacture and similar residues	Manufacture from materials of any heading, except that of the product, and in which all the materials of Chapters 7, 10 and 11 are wholly obtained
2303.30	Brewing or distilling dregs and waste	Manufacture from materials of any heading, except that of the product
2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil	Manufacture from materials of any heading, except that of the product, and in which all the materials of Chapters 12 and 15 used are wholly obtained
2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil	Manufacture from materials of any heading, except that of the product, and in which all the materials of Chapters 12 and 15 used are wholly obtained
ex 2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, excluding those of heading 2304 or 2305 of cotton seeds, sunflower seeds or palm nuts or kernels, except for:	Manufacture from materials of any heading, except that of the product, and in which all the materials of Chapter 12 used are wholly obtained
2306.90	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils (excluding those of heading 23.04 or 23.05): Other	Manufacture from materials of any heading, except that of the product, and in which all the materials of Chapter 7, 10 and 12 used are wholly obtained
2308	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	Manufacture from materials of any heading, except that of the product
2309.10	Preparations of a kind used in animal feeding; Dog or cat food put up for retail sale	Manufacture from materials of any heading, except that of the product, and in which all the materials of Chapters 2, 3, 7, 10, 12 and 15 used are wholly obtained; and in which the value of all the materials of Chapter 17 used does not exceed 30% of the price of the product

2309.90	Preparations of a kind used in animal feeding; Other	Manufacture from materials of any heading, except that of the product, and in which all the materials of Chapters 2, 3, 4, 7, 10, 12 and 15 used are wholly obtained; and in which the value of all the materials of Chapter 17 used does not exceed 30% of the price of the product	
2401.20	Tobacco, partly or wholly stemmed or stripped	Manufacture in which all the materials of Chapter 24 used are wholly obtained	
2501	Salt, (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water	Manufacture from materials of any heading, except that of the product	
2701	Coal, briquettes, ovoids and similar solid fuels manufactured from coal	Manufacture from materials of any heading, except that of the product	
2707	Oils in which the weight of the aromatic constituents exceed 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 of heating fuels  - Other	Operations of refining and/or one or more specific process(es) (2) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the price of the product  Manufacture from materials of any heading, except that of the product	
2713.20	Petroleum bitumen	Operations of refining and/or one or more specific process(es) (2) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the price of the product	
2714.90	Other 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) (2) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of previous metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2809.20	Phosphoric acid and polyphosphoric acids	Chemical reaction Rule 1 or Purification Rule 2	Manufacture in which the value of all the

materials used does not exceed 50% of the price of the product

ex 2901	Acrylic hydrocarbons for use as power or heating fuels; except for:	Operations of refining and/or one or more specific process(es) (2) or other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the price of the product	
2901.29	Acrylic hydrocarbons; Other	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product.	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2903	Halogenated derivatives of hydrocarbons	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceeds 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2904.10	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated; Derivatives containing only sulpho groups, their salts and ethyl esters	Manufactured from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 2905	Acrylic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2905.19	Saturated monohydric alcohols; Other	Manufacture from materials of any subheading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2905.29	Unsaturated monohydric alcohols; Other	Manufacture from materials of any subheading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2907	Phenols; phenol-alcohols	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 2914	Ketones and quinones, whether or not with other oxygen, function, and their halogenated, sulphonated, nitrated or nitrosated derivatives; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed	20% of the price of the product

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Manufacture in which the value of all the materials used does not exceed 50% of the price of the product

2914.50	Ketone-phenols and ketones with other oxygen function	Manufacture from materials of any subheading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2914.69	Quinones: Other	Manufacture from materials of any subheading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 2915	Saturated acrylic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives; except for:	Manufacture from materials of any heading. However, the value of all materials of headings 2915 and 2916 used shall not exceed 20% of the price of the product	Manufactured in which the value of all the materials used does not exceed 50% of the price of the product
2915.24	Acetic anhydride	Manufacture from materials of any heading, except that of the product	
2915.39	Triacetine; 2*Ethylhexyl acetate; Isopropyl acetate	Manufacture from materials of any heading, except that of the product	
	- Other	Manufacture from materials of any of subheading, except that of the product	
2915.40	Mono-, di- or trichloroacetic acids, their salts and esters	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2916.15	Oleic, linoleic or linolenic acids, their salts and esters	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2916.19	Unsaturated acrylic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives; Other	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 2917.19	Fumaric acid	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated, nitrated or nitrosated derivatives; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2918.13	Salts and esters of tartaric acid	Manufacture from materials of any subheading, except that of the product	
2918.22	O-Acetylsalicylic acid, its salts and esters; Other	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2918.29	Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives;	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product

2918.91 and 2918.99	Other		
	Phenoxyacetic acid, its salts and esters; 2,4*Dichlorophenoxyacetic acid (2,4*D), its salts and esters; Dichlorophenoxybutanoic acids, their salts and esters; Methylchlorophenoxyacetic acid, its salts and esters	Manufacture from materials of any heading except that of the product	
	- Other	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 2921	Amine-function compounds; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 2921.11	Dimethylamine 2,4*dichlorophenoxy*acetate and Dimethylamine methylchlorophenoxy*acetate	Manufacture from materials of any heading, except that of the product	
2921.19	Acrylic monoamines and their derivatives; salts thereof: Other	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 2921.43	Toluidines and their derivatives; salts thereof: Trifluraline	Manufacture from materials of any subheading, except that of the product	
2921.49	Aromatic monoamines and their derivatives; salts thereof: Other	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 2924	Carboxamide-function compounds; amide-function compounds of carbonic acid; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2924.29	Other Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2931	Glyphosate and its monoisopropylamine salt and Phosphonomethylimino diacetic acid; Trimethylphosphonic acid	Manufacture from materials of any heading, except that of the product	
	- Other organo-inorganic compounds	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 2933	Heterocyclic compounds with nitrogen hetero-atom(s) only; except for:	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2933.61	Melamine	Manufacture from materials of any heading. However, the value of all the materials of	

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adings 2932 and 2933 used shall not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
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2933.72	Clobazam (INN) and methypylon (INN)	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 2934	Nucleic acids and their salts, whether or not chemically defined, other heterocyclic compounds; except for:	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
2934.20	Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	Manufacture from materials of any subheading, except that of the product	
2934.30	Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	Manufacture from materials of any subheading, except that of the product	
3003 and 3004	Medicaments (excluding goods of heading 3002, 3005 or 3006): - Obtained from amikacin of heading 2941	Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20% of the price of the product	
	- Other	Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20% of the price of the product, and the value of all the materials used does not exceed 50% of the price of the product	
3005.10	Adhesive dressings and other articles having an adhesive layer	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3102.10	Urea, whether or not in aqueous solution	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product	
3102.29	Double salts and mixtures of ammonium sulphate and ammonium nitrate	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3201.90	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
	- Other	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3206	Other colouring matter, preparations as specified in Note 3 to this Chapter (excluding those of	Manufacture from materials of any heading, except that of the product. However, materials of	Manufacture in which the value of all the materials used does not exceed 50% of the price

	in Note 3 to this Chapter (excluding those of heading 32.03, 32.04 or 32.05); inorganic products of a kind used as luminophores, whether or not chemically defined	except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	materials used does not exceed 50% of the price of the product
3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3210	Other paints and varnishes (excluding enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3212	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3215	Printing ink, writing of drawing ink and other inks, whether or not concentrated or solid	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the 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 subheading, except that of the product	
3402	Organic surface-active agents (excluding soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product

3404	Artificial waxes and prepared waxes: - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the price of the product	
	- Other	Manufacture from materials of any heading, except: hydrogenated oils having the character of waxes of heading 1516, fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and materials of heading 3404. However, these materials may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3701.10 and 3701.30	Photographic or cinematographic goods: - For X-ray and - Other plates and film, with any side exceeding 255 mm	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3702	Photographic film in rolls, sensitised, unexposed, of any material (excluding paper, paperboard or textiles); instant print film in rolls, sensitised, unexposed: Other film, without perforations, of a width exceeding 105 mm	Manufacture from materials of any heading, except those of headings 3701 and 3702	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3703.20	Photographic paper, paperboard and textiles, sensitised, unexposed: Other photographic paper, paperboard and textiles, sensitised, unexposed for colour photography (polychrome)	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3706.10	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track: of a width of 35 mm or more	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3707.90	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use: Other	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3802.90	Activated carbon, activated natural mineral products; animal black, including spent animal	Manufacture from materials of any heading, except that of the product. However, materials of	Manufacture in which the value of all the materials used does not exceed 50% of the price

	black: Other	the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	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 price of the products	
3812.30	Anti-oxidising preparations and other compound stabilisers for rubber or plastics	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3815.12	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included: With precious metal or precious metal compounds as the active substance	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by mass of petroleum oils or oils obtained from bituminous minerals	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the 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 price of the product	
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, (excluding those of heading 3002 or 3006); certified reference materials	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product	
3823.11	Stearic acid	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 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; except for:	Manufacture from materials of any subheading, except that of the product	
ex 3824.90	Naphthenic acids, their water-insoluble salts and their esters	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 3901 to 3913	Plastics in primary forms; except for:	Manufacture from materials of any heading, except that of the product and those of heading 3915, and in which the value of all the materials used does not exceed 50% of the price of the	

		product	
3907.40 and 3907.50	Polycarbonates and Alkyd resins	Manufacture from materials of any heading, except that of the product and those of heading 3915	
3907.60	Poly(ethylene terephthalate)	Manufacture from materials of any chapter, except that of the product and those of heading 3915	
3907.70	Poly(lactic acid)	Manufacture from materials of any heading, except that of the product and those of heading 3915	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product. However, materials of heading 3915 may not be used
3907.99	Other polyesters: - Poly(butylene terephthalate) with glass fiber	Manufacture from materials of any heading, except that of the product and those of heading 3915	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product. However, materials of heading 3915 may not be used
	- Other	Manufacture from materials of any heading, except that of the product and those of heading 3915	
3909.10	Urea resins; thiourea resins	Manufacture from materials of any chapter, except that of the product and those of heading 3915	
3913.90	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms: Other	Chemical reaction Rule 1	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product. However, materials of heading 3915 may not be used
3915	Waste, parings and scrap, of plastics	Manufacture in which all the materials used must be wholly obtained	
3916 to 3926	Semi-manufactures and articles of plastics	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading. In primary forms or in plates, sheets or strip	Manufacture from materials of any heading, except that of the product	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50% of the price of the product	
4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber	Manufacture from materials of any heading, except that of the product	
4014.10	Sheath contraceptives	Manufacture from materials of any heading, except that of the product	
4016	Other articles of vulcanised rubber other than	Manufacture from materials of any heading,	

	hard rubber	except that of the product
4101; 4102 and 4103	Raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared)	Manufacture from materials of any heading, except that of the product
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 and 4103	Manufacture from materials of any heading, except that of the product
4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94	Manufacture from materials of any heading, except that of the product
4703	Chemical wood pulp, soda or sulphate, other than dissolving grades	Manufacture from materials of any heading, except that of the product
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size (excluding paper of heading 48.01 or 48.03); hand-made paper and paperboard	Manufacture from materials of any chapter, except that of the product
4804.31	Uncoated kraft paper and paperboard, in rolls or sheets (excluding that of heading 48.02 or 48.03): unbleached	Manufacture from materials of any chapter, except that of the product
4804.39	Uncoated kraft paper and paperboard, in rolls or sheets (excluding that of heading 48.02 or 48.03): Other	Manufacture from materials of any chapter, except that of the product
4805.40	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter: Filter paper and paperboard	Manufacture from materials of any chapter, except that of the product
4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size	Manufacture from paper making materials of Chapter 47
4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material	Manufacture from materials of any chapter, except that of the product
5003	Other silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	Manufacture from materials of any heading, except that of the product
5007.90	Other woven fabrics of silk or of silk waste	Manufacture from materials of any heading, except that of the product

5101	Wool, not carded or combed	Manufacture from materials of any heading, except that of the product	
5102	Fine or coarse hair, not carded or combed	Manufacture from materials of any heading, except that of the product	
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock	Manufacture from materials of any heading, except that of the product	
5106.20	Yarn of carded wool, not put up for retail sale; Containing less than 85 per cent by mass of wool	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the price of the product
5201	Cotton, not carded or combed	Manufacture from materials of any heading, except that of the product and in which the value of all the materials used does not exceed 40% of the price of the product	
5202.91	Cotton waste, (including yarn waste and garnetted stock) - Garnetted stock	Manufacture from any materials of any heading, except that of the product and in which the value of all the materials used does not exceed 40% of the price of the product	
5206	Cotton yarn (excluding sewing thread), containing less than 85 per cent by mass of cotton, not put up for retail sale	Manufacture from materials of any heading, except that of the product	
5209	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 200 g/m <sup>2</sup>	Manufacture from materials of any heading, except that of the product	
5402	Synthetic filament yarn (excluding sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the price of the product
5603	Nonwovens, whether or not impregnated, coated, covered or laminated	Manufacture from materials of any heading, except that of the product	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides; polyesters or viscose rayon	Manufacture from materials of any heading, except that of the product and provided that manufacture entails the processes of the cabling of the yarn, the weaving of the fabric and dipping of the final product	
5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	Manufacture from materials of any heading, except that of the product and provided that manufacture entails the processes of the cabling of the yarn, the weaving of the fabric and dipping of the final product	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the price of the product
6203	Men's or boy's suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (excluding swimwear)	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the price of the product

6204	Woman's or girl's suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (excluding swimwear)	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the price of the product
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	Manufacture from materials of any heading, except that of the product	
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product	
7115.90	Articles of precious metal or of metal clad with precious metal: Other	Manufacture from materials of any heading, except that of the product	
7220.20	Flat-rolled products of stainless steel, of a width of less than 600 mm: Not further worked than cold-rolled (cold-reduced)	Manufacture from ingots or other primary forms of heading 7218	
7222.40	Angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 7218	
7302.10	Railway or tramway rails	Manufacture from materials of heading 7206	
7307	Tube or pipe fittings of stainless steel (ISO NoX5CrNiMo 1712) consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35% of the price of the product	
	- Other	Manufacture from materials of any heading, except that of the product	
7307.19	Cast fittings : Other	Manufacture from materials of any heading, except that of the product and those of headings 7201, 7206, 7218 and 7224	
7307.93	Other: Butt welding fittings	Manufacture from materials of any heading, except that of the product and those of headings 7201, 7206, 7218 and 7224	
7308	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge sections, lock gates, towers, lattice masts, roofs, roofing 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; except for:	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used	
7308.20	- Towers and lattice masts	Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40% of the price of the product	
7309	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300	Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40% of	



	li, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment	the price of the product	
7310.21 and 7310.29	Tanks, casks, drums, cans, boxes and similar containers, for any material (excluding compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 li, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment: Of a capacity of less than 50 li	Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40% of the price of the product	
7311	Containers for compressed or liquefied gas, of iron or steel	Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40% of the price of the product	
7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel	Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 50% of the price of the product	
7323.10	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
7325	Other cast articles of iron or steel	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
7326	Other articles of iron or steel	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
7407 to 7419	Articles of copper	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
7604.29	Aluminium bars, rods and profiles: Hollow profiles: Other	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
7605	Aluminium wire	Manufacture from materials of any heading, except that of the product and those of heading 7604	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
7606.12	Aluminium plates, sheets and strip, of a thickness exceeding 0,2 mm: Rectangular (including square): Of aluminium alloys	Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 50% of the price of the product	
7607.19 and 7607.20	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm: Not backed: Other, and Backed	Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 50% of the price of the product	

7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
7612	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (excluding compressed or liquefied gas), of a capacity not exceeding 300 li, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	Manufacture from materials of any heading, except that of the product	
7616	Other articles of aluminium	Manufacture from materials of any heading, except that of the product	
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	Manufacture from materials of any heading, except that of the product	
8301	Padlocks and locks (key, combination or electrically operated); of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
ex 8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like, base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal; except for:	Manufacture from materials of any heading, except that of the product	
8302.41	Other mountings, fittings and similar articles; Suitable for buildings	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20% of the price of the product	
8302.60	Automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20% of the price of the product	
8303	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	Manufacture from materials of any heading, except that of the product	
8305.20	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal: Staples in strips	Manufacture from materials of any heading, except that of the product	
8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base	Manufacture from materials of any heading, except that of the product	

	metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal	
8309.10	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal: Crown corks	Manufacture from materials of any heading, except that of the product
8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405	Manufacture from materials of any heading, except that of the product
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
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	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
8602.10	Diesel-electric locomotives	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
8607	Parts of railway or tramway locomotives or rolling-stock	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
8712	Bicycles and other cycles (including delivery tri-cycles), not motorised	Manufacture in which the value of all the materials used does not exceed 40% of the price of the product
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus, parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
9302	Revolvers and pistols (excluding those of heading 9303 and 9304)	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
9303.20	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product

	for firing blank ammunition, captive-bolt humane killers, line-throwing guns): - Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles		
9303.30	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns); Other sporting, hunting or target-shooting rifles	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product	
9305.21 and 9305.29	Parts and accessories of shotguns or rifles of heading 9303	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product	
9306.21	Shotgun cartridges and parts thereof; Cartridges	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product	
9306.29	Shotgun cartridges and parts thereof; Other	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product	
9306.30	Other cartridges and parts thereof	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product	
ex Chapter 94	Furniture, bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m <sup>2</sup> or less	Manufacture from materials of any heading, except that of the product or manufacture from cotton cloth already made up in a form ready for use with materials of headings 9401 or 9403, provided that: the value of the cloth does not exceed 25% of the price of the product, and all the other materials used are originating and are classified in a heading other than headings 9401 or 9403	Manufacture in which the value of all the materials used does not exceed 40% of the price of the product
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included, illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
9406	Prefabricated buildings	Manufacture in which the value of all the	

		materials used does not exceed 50% of the price of the product	
9503	Tricycles, scooters, pedal cars and similar wheeled toys; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product
9504.30	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment: Other games, operated by coins, banknotes, bankcards, tokens or by other means of payment (excluding bowling alley equipment)	Manufacture from materials of any heading, except that of the product	
9504.90	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment: Other	Manufacture from materials of any heading, except that of the product	
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes	Manufacture from materials of any heading, except that of the product	
9506	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools	Manufacture from materials of any heading, except that of the product	
9507.30	Fishing reels	Manufacture from materials of any heading, except that of the product	
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (excluding roller squeegees)	Manufacture in which the value of all the materials used does not exceed 50% of the price of the product	
9607.20	Slide fasteners and parts thereof: Parts	Manufacture from materials of any heading, except that of the product	
9608.10	Ball point pens	Manufacture from materials of any heading, except that of the product	
9608.20	Felt tipped and other porous-tipped pens and markers	Manufacture from materials of any heading, except that of the product	
9609	Pencils (other than pencils of heading 9608) crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks	Manufacture from materials of any heading, except that of the product	
9615	Combs, hair-slides and the like, hairpins, curling pins, curling grips, hair-curlers and the like (excluding those of heading 8516), and parts	Manufacture from materials of any heading, except that of the product	

	thereof	
9616.10	Scent sprays and similar toilet sprays, and mounts and heads therefor	Manufacture from materials of any heading, except that of the product
9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof (excluding glass inners)	Manufacture from materials of any heading, except that of the product

List of footnotes

- (1)

The fish crustaceans, molluscs and other aquatic invertebrates shall be deemed originating even if they were cultivated from non-originating fry or larvae ("Fry" means immature fish at a post-larvae stage, including fingerlings, parr, smolts and elvers).
- (2)

For the special conditions relating to "specific processes", see introductory Notes 4.1 and 4.2

ANNEX III

APPENDIX III TO ANNEX III [ORIGIN]

Specimens of SACU - MERCOSUR certificate of origin and application for a  
SACU - MERCOSUR certificate of origin

Printing instructions

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

-----	
1. Exporter (Name, full physical address and country)	N° A 000.000
.....	2. CERTIFICATE OF ORIGIN USED IN PREFERENTIAL TRADE
.....	BETWEEN
.....	.....

..... .....		and  .....	
3. Consignee (Name, full physical address and country)  ..... ..... ..... ..... .....		(Insert the appropriate countries between which the products are traded)	
		4.Includes products subject to tariff rate quota <sup>(1)</sup>  [ ] YES  [ ] NO	5.Do the under-mentioned products originate in a free zone? <sup>(1)</sup>  [ ] YES  [ ] NO
6. Transport details  ..... ..... ..... .....		7. Remarks  ..... ..... ..... .....	
8. Item number; marks and numbers; number and kind of packages <sup>(2)</sup> ; description of goods <sup>(3)</sup>  ..... ..... ..... ..... ..... ..... ..... .....		9. Gross weight (kg) or other measure (no., litres, m³, etc.)  ..... ..... ..... ..... ..... ..... .....	10. Invoice number(s) and date(s)  ..... ..... ..... ..... ..... ..... .....

.....	.....	.....
.....	.....	.....
.....	.....	.....
.....	.....	.....
.....	.....	.....
.....	.....	.....
.....	.....	.....
<hr/>		
11. DECLARATION BY THE EXPORTER	12. CERTIFICATION BY THE CUSTOMS OR COMPETENT AUTHORITY	
I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.	The declaration by the exporter have been verified and found to be in compliance with requirements of Annex III.	
Place: .....	Export document number and date: .....	(Insert date and stamp)
Date: .....	Customs or competent authority office and country of issue: ..... .....	
..... (Signature)	..... (Signature)	

(1) Insert X in the appropriate box.  
(2) If goods are not packed, indicate number of articles or state "in bulk" as appropriate.  
(3) Includes the tariff classification of the goods.

13. REQUEST FOR VERIFICATION	14. RESULT OF VERIFICATION
(Insert name and address of the requested authority) ..... .....	Verification carried out shows this certificate <sup>(1)</sup> [ ] was issued by the Customs Office or competent authority indicated and that the information contained therein is accurate.



.....	contained therein is accurate.
.....	[ ] Does not meet the requirements as to authenticity and accuracy (see remarks appended).
.....	
<hr/>	
Verification of the authenticity and accuracy of this certificate is requested (Insert name and address of the requesting authority) <sup>(1)</sup>	Requested Customs or competent authority: (Insert name and address of the requested authority)
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
(Insert date and stamp)	(Insert date and stamp)
..... (Signature)	..... (Signature)
(1) Any documents and information obtained suggesting that the information given on the proof or origin is incorrect shall be forwarded in support of the request for verification.	(2) 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 or competent authority of the issuing country.
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.

- 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.
4. In the cases of traded goods invoiced by a third operator, the following (reproduced from the commercial invoice) shall be inserted in box 7: the name, address and country of the supplier of the goods and the number and date of the invoice therefor. If this number is not known at the time the certificate is issued, the importer shall present to the corresponding customs authorities or a competent authority a sworn declaration giving the reasons for that.

1. Exporter (Name, full physical address and country)	N° A 000.000	
.....	2. CERTIFICATE OF ORIGIN USED IN PREFERENTIAL TRADE	
.....	BETWEEN	
.....	.....	
.....	and	
.....	.....	
3. Consignee (Name, full physical address and country)	(Insert the appropriate countries between which the products are traded)	
.....	4.Products are considered as originating in <sup>(1)</sup>	
.....	[ ] SACU	
.....	[ ] MERCOSUR	
.....	5.Do the under-mentioned products originate in a free zone? <sup>(1)</sup>	
.....	[ ] YES	
.....	[ ] NO	
6. Transport details	7. Remarks	
.....	.....	
.....	.....	
.....	.....	
.....	.....	

[illegible]

- (1) Insert X in the appropriate box.
- (2) If goods are not packed, indicate number of articles or state "in bulk" as appropriate.
- (3) Includes the tariff classification of the goods.

## 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 and that the goods do not originate in a free zone;

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

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

SUBMIT the following supporting documents<sup>(1)</sup> :

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

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

REQUEST the issue of the attached certificate for these goods.

(Place and date) .....

(Signature) .....

(1) For example: import documents, certificates of origin, invoices, manufacturer s declarations, etc., referring to the products used in manufacture.

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APPENDIX IV

## Understanding on Free Zones

SACU and MERCOSUR agree to continue their work to develop a common approach to the treatment of products manufactured or produced in Free Zones. In doing so, they will ensure balance in the PTA and consider the specific role and impact of Free Zones in the economic development of the Signatory Parties. For the purpose:

1. Within ninety (90) days after signing of the Preferential Trade Agreement (PTA) between MERCOSUR and SACU, the Signatory Parties will designate focal points (names, titles, positions, contacts) for carrying out the commitments established in this Understanding.
2. Within thirty (30) days after the designation of the focal points, MERCOSUR and SACU will create a Joint Working Group to:
  - (a) analyse the rules, operations and overall procedures of Free Zones in MERCOSUR and SACU,
  - (b) facilitate missions, that may include Embassy officials, to visit Free Zones in the respective territories of the Parties in order to verify in *loco* the conditions under which they operate (including customs controls), and
  - (c) make recommendations on the treatment of goods from Free Zones under the PTA, taking into account the importance of effective customs controls and compliance with rules of origin of the PTA.
3. Within the Joint Working Group, MERCOSUR and SACU will exchange requests for documents and information they may consider necessary for the assessments on their Free Zones. Both sides will respond to questions and requests within a reasonable period of time after receiving them.
4. The Joint Working Group shall submit its findings and proposals to the Joint Administration Committee for a decision.

## PART E

Notes:

## PROTOCOL I

## Concerning the definition of the concept of originating products and methods of administrative cooperation

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- 
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## GENERAL PROVISIONS

## ARTICLE 1

**Definitions**

For the purposes of this Protocol:

- (a) any reference to the male gender simultaneously means a reference to the female gender and vice versa;
- (b) 'manufacture' means any kind of working or processing including assembly or specific operations;
- (c) 'material' means any ingredient, raw material, component or part used in the manufacture of the product;
- (d) 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (e) 'goods' means both materials and products;
- (f) 'customs value' means the value as determined in accordance with the 1994 Agreement on implementation of the WTO Agreement on Customs Valuation;
- (g) 'ex works price' means the price paid for the product ex works to the manufacturer in the UK, a SACU Member State or Mozambique 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 paid which are, or may be, repaid when the product obtained is exported;
- (h) '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 UK, the SACU Member States or Mozambique;
- (i) 'value of originating materials' means the value of such materials as defined in subparagraph (h) applied mutatis mutandis;
- (j) 'value added' for the purpose of Articles 4 and 4A of this Protocol, shall be taken to be the ex works price minus the customs value of each of the materials incorporated which originate in the other countries or territories referred to in Articles 4, 4A, 5 and 6 of this Protocol with which cumulation is applicable, or where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the UK or a SACU Member State or Mozambique;
- (k) 'value added' for the purpose of Article 43 of this Protocol shall be taken to be the ex works price minus the customs value of each of the materials incorporated which are imported into the SACU Member State or Mozambique as the case may be applying for derogation or where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the UK or a SACU Member State or Mozambique;
- (l) 'chapters', 'headings' and 'sub-headings' mean the chapters, the four digit headings and the six digit sub-headings used in the nomenclature which makes up the Harmonised Commodity Description and System, referred to in this Protocol as "the Harmonised System" or "HS"
- (m) 'classified' refers to the classification of a product or material under a particular chapter, heading or sub-heading;
- (n) '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;
- (o) 'territories' includes territorial waters;
- (p) 'UK OCTs' means the Overseas Countries and Territories as defined in paragraph 4 of Annex VIII;
- (q) 'other ACP EPA States' means all the African, Caribbean and Pacific States, with the exception of the SACU Member States and Mozambique, which have at least provisionally applied:
  - (i) an EPA with the EU before the EU-SADC EPA ceases to apply to the UK; or
  - (ii) a preferential trade agreement with the UK.
- (r) 'supplier's declaration' means a declaration made by a supplier concerning the status of products with regard to the rules of origin. It may be used by exporters as evidence, in particular in support of applications for the issue of movement certificates EUR.1 or as a basis for making out origin declarations;
- (s) this Agreement means the Economic Partnership Agreement between the SACU Member States and Mozambique, of the one part, and the UK, of the other part; and
- (t) 'EU' means European Union.



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**TITLE II****DEFINITION OF THE CONCEPT OF ORIGINATING PRODUCTS****ARTICLE 2****General requirements**

1. For the purpose of this Agreement, the following products shall be considered as originating in the UK:
  - (a) products wholly obtained in the UK within the meaning of Article 7 of this Protocol;
  - (b) products obtained in the UK incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the UK within the meaning of Article 8 of this Protocol.
2. For the purpose of this Agreement, the following products shall be considered as originating in a SACU Member State or Mozambique, as the case may be:
  - (a) products wholly obtained in that SACU Member State or Mozambique within the meaning of Article 7 of this Protocol;
  - (b) products obtained in a SACU Member State or Mozambique incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in that SACU Member State or Mozambique respectively within the meaning of Article 8 of this Protocol.

**ARTICLE 3****Bilateral cumulation**

1. This Article shall apply only in the case of cumulation between a SACU Member State or Mozambique and the UK.
2. Without prejudice to the provisions of Article 2(2) of this Protocol, materials originating in the UK within the meaning of this Protocol shall be considered as materials originating in a SACU Member State or Mozambique when incorporated into a product obtained in that SACU Member State or Mozambique, respectively, provided that the working or processing carried out there goes beyond the operations referred to in Article 9(1) of this Protocol.
3. Without prejudice to the provisions of Article 2(1) of this Protocol, materials originating in a SACU Member State or Mozambique within the meaning of this Protocol shall be considered as materials originating in the UK when incorporated into a product obtained in the UK, provided that the working or processing carried out there goes beyond the operations referred to in Article 9(1) of this Protocol and the product is exported to the same SACU Member State or Mozambique, respectively.
4. Without prejudice to the provisions of Article 2(1) of this Protocol, materials originating in a SACU Member State or Mozambique within the meaning of this Protocol shall be considered as materials originating in the UK when incorporated into a product obtained in the UK, provided that the working or processing carried out there goes beyond the operations referred to in Article 9(1) of this Protocol and the product is exported to the same SACU Member State or Mozambique, respectively.
5. Without prejudice to the provisions of Article 2(1) of this Protocol, working and processing carried out in a SACU Member State or Mozambique shall be considered as having been carried out in the UK, when the materials undergo there subsequent working or processing going beyond the operations referred to in Article 9(1) of this Protocol and the product is exported to the same SACU Member State or Mozambique, respectively.

**ARTICLE 4****Diagonal cumulation**

1. This Article shall not apply to cumulation laid down in Article 3 of this Protocol.
2. Without prejudice to the provisions of Article 2(2) of this Protocol, materials originating in a SACU Member State or Mozambique, the UK, other ACP EPA States or in UK OCTs shall be considered as materials originating in the SACU Member State or Mozambique, respectively, where the materials are incorporated into a product obtained there, provided that the working or processing carried out there goes beyond the operations referred to in Article 9(1) of this Protocol.
3. Without prejudice to the provisions of Article 2(1) of this Protocol, materials originating in a SACU Member State or Mozambique, other ACP EPA States, or in UK OCTs shall be considered as materials originating in the UK when incorporated into a product obtained there, provided that the working or processing carried out in the UK goes beyond the operations referred to in Article 9(1) of this Protocol.
4. For the purposes of paragraphs 2 and 3, the origin of the materials originating in the UK or a SACU Member State or Mozambique shall be determined according to the rules of origin of this Protocol and in accordance with Article 30 of this Protocol. The origin of materials originating in other ACP EPA States or in the UK OCTs shall be determined according to the rules of origin applicable in the framework of the UK's preferential arrangements with these countries and territories and in accordance with Article 30 of this Protocol.

5. For cumulation provided in paragraphs 2 and 3, when the working or processing carried out in a SACU Member State or Mozambique or in the UK does not go beyond the operations referred to in Article 9(1) of this Protocol, the product obtained shall be considered as originating in a SACU Member State or Mozambique or in the UK only when the value added there is greater than the value of the materials used originating in any one of the other countries or territories.
6. Without prejudice to the provisions of Article 2(2) of this Protocol, working and processing carried out in a SACU Member State or Mozambique, the UK, other ACP EPA States or in UK OCTs shall be considered as having been carried out in the SACU Member State or Mozambique respectively where the materials undergo subsequent working or processing going beyond the operations referred to in Article 9(1) of this Protocol.
7. Without prejudice to the provisions of Article 2(1) of this Protocol, working and processing carried out in a SACU Member State or Mozambique, other ACP EPA States or in UK OCTs shall be considered as having been carried out in the UK, when the materials undergo in the UK subsequent working or processing going beyond the operations referred to in Article 9(1) of this Protocol.
8. For cumulation provided in paragraphs 6 and 7, when the working or processing carried out in a SACU Member State or Mozambique or in the UK does not go beyond the operations referred to in Article 9(1) of this Protocol, the product obtained shall be considered as originating in a SACU Member State or Mozambique or in the UK only when the value added there is greater than the value added in any one of the other countries or territories. The origin of the final product shall be determined according to the rules of origin of this Protocol and in accordance with Article 30 of this Protocol.
9. The cumulation provided for in paragraphs 2 and 6 may only be applied provided that:
  - (a) the SACU Member State or Mozambique, as the case may be, other ACP EPA States and UK OCTs have entered into an arrangement or agreement on administrative cooperation with each other, which ensures compliance with and a correct implementation of this Article and includes a reference to the use of appropriate proofs of origin;
  - (b) the SACU Secretariat and the Ministry of Industry and Trade of Mozambique have provided the UK with the details of the arrangements or agreements on administrative cooperation entered into with the other countries or territories referred to in this Article.
10. The cumulation provided for in paragraph 3 and 7 may only be applied provided that:
  - (a) the UK<sup>11</sup>, the other ACP EPA States and UK OCTs have entered into an arrangement or agreement on administrative cooperation with each other, which ensures compliance with and a correct implementation of this Article and includes a reference to the use of appropriate proofs of origin;
  - (b) the UK has provided the SACU Member States and Mozambique, through the SACU Secretariat and the Ministry of Industry and Trade of Mozambique, with details of agreements on administrative cooperation with the other countries or territories referred to in this Article.
11. Once the requirements of paragraphs 9 and 10 have been fulfilled and the date for the simultaneous entry into force of cumulation provided for under this Article has been agreed upon between the UK and the SACU Member States and Mozambique, each Party shall fulfil its own publication and information requirements provided for in paragraph 14.
12. Notwithstanding paragraph 11, the date of the implementation of cumulation provided for under this Article with materials from a particular country or territory shall not be beyond a period of five (5) years starting from the date of the signature by the SACU Member States or Mozambique or the UK<sup>12</sup> of an agreement/arrangement on administrative cooperation with that particular country or territory provided for in paragraphs 9 and 10.
13. After the period specified in paragraph 12, the SACU Member States or Mozambique, respectively, may start applying the cumulation foreseen in paragraphs 2 and 6 provided that the requirements of paragraph 9 have been fulfilled, while the UK may start applying the cumulation foreseen in paragraphs 3 and 7 provided that the requirements of paragraph 10 have been fulfilled.
14. Each party shall make public the date of entry into force of cumulation with a particular country or territory according to its own internal procedures.
 

<sup>11</sup>The commitments to provide administrative cooperation between the UK and other ACP EPA States may be found within their respective protocols on rules of origin and administrative cooperation.

<sup>12</sup>In instances where the EU signed an agreement/arrangement on administrative cooperation before the EU-SADC EPA ceased to apply to the UK and the UK had signed an agreement/arrangement on administrative cooperation to replace those agreements/arrangements at the entry into force of this Agreement, the 5 year period starts at the time of signature of the agreement/arrangement by the EU. The Parties agree to enter into consultations for an early implementation of the cumulation provisions where agreements/arrangements on administrative cooperation are signed after the EU- SADC EPA ceases to apply to the UK.
15. The cumulation provided in paragraph 2 shall not apply to materials:
  - (a) of Harmonised System Headings 1604 and 1605 originating in the Pacific States according to Article 6(6) of Protocol II of the Interim Economic Partnership Agreement between the United Kingdom of Great Britain and Northern Ireland, on the one part, and the Pacific States, on the other part.
  - (b) of Harmonised System Headings 1604 and 1605 originating in the Pacific States according to any future provision of a preferential trade agreement between the UK and Pacific ACP<sup>13</sup> States .

- (c) originating in South Africa and which cannot be imported directly into the UK duty- free quota- free.  
<sup>13</sup>the Cook Islands, Fiji, Kiribati, the Marshall Islands, the Federated States of Micronesia, Nauru, Niue, Palau, Papua New Guinea, Samoa, the Solomon Islands, Tonga, Tuvalu and Vanuatu.
16. The cumulation provided in paragraph 3 shall:
- (a) Where the final product is exported to SACU, not apply to materials:
- (i) originating in non -SACU SADC states, which do not enjoy duty free quota free access into SACU under the SADC Protocol on Trade; and
- (ii) originating in UK OCTs or ACP EPA states, other than the non -SACU SADC states, which cannot be imported directly into SACU duty- free quota- free.
- (b) Where the final product is exported to Mozambique, not apply to materials originating in UK OCTs or other ACP EPA states, which cannot be imported directly into Mozambique duty free quota free.
17. In respect of paragraphs 15(c), 16(a), 16(b), the UK, SACU and Mozambique, respectively, shall establish the list of materials concerned and shall ensure the lists are revised as necessary to ensure compliance with those paragraphs. SACU and Mozambique shall notify their respective lists and any subsequent versions thereof in track changes to the UK. The UK shall notify its respective list and any subsequent versions thereof in track changes to the SACU Secretariat and the Ministry of Industry and Trade of Mozambique. After notification, as provided for in this paragraph, each party shall make public each of these lists according to their own internal procedures. The Parties shall publish the lists and any subsequent amendments thereof within one (1) month of receipt of the notification. In cases where lists, or their subsequent versions, are notified after the date of entry into force of cumulation, exclusion from cumulation with the materials will become effective six (6) months after the receipt of the notification.
18. By way of derogation from paragraphs 15(c), 16(a), and 16(b), the UK, SACU and Mozambique may remove any material from their respective lists. Cumulation with the materials that were removed from the respective list will become effective upon notification and publication of the revised lists. The Parties shall publish the lists and any subsequent amendments thereof within one (1) month of receipt of the notification.

## ARTICLE 4A

**Cumulation with EU materials and processing**

1. The Article shall apply in the case of cumulation with the EU.
2. Without prejudice to the provisions of Article 2, materials originating in the EU shall be considered as materials originating in a SACU Member State or Mozambique, or the UK when incorporated into a product obtained in the SACU Member State or Mozambique or the UK respectively, provided that the working or processing carried out there goes beyond the operations referred to in Article 9(1) of this Protocol.
3. For the purposes of paragraph 1, the origin of the materials originating in the EU, shall be determined according to the rules of origin of this Protocol and in accordance with Article 30 of this Protocol.
4. For cumulation provided in paragraph 1, when the working or processing carried out in the SACU Member State or in Mozambique or in the UK does not go beyond the operations referred to in Article 9(1) of this Protocol, the product obtained shall be considered as originating in the SACU Member State or in Mozambique or in the UK only when the value added there is greater than the value of the materials used originating in any one of the other countries or territories.
5. Without prejudice to the provisions of Article 2, working or processing carried out in the EU shall be considered as having been carried out in a SACU Member State or Mozambique or the UK when the materials obtained undergo subsequent working or processing in the SACU Member State or Mozambique or the UK respectively, which goes beyond the operations referred to in Article 9(1) of this Protocol.
6. For cumulation provided in paragraph 5, when the working or processing carried out in the SACU Member State or in Mozambique or in the UK does not go beyond the operations referred to in Article 9(1) of this Protocol, the product obtained shall be considered as originating in the SACU Member State or in Mozambique or in the UK only when the value added there is greater than the value added in any one of the other countries or territories.
7. Cumulation of EU materials and processing referred to in paragraph 1 to 6 of this Article shall apply under the following conditions:
  - (i) a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade 1994 is applicable between the countries involved in the acquisition of the originating status and the country of destination<sup>4</sup> ;
  - (ii) the origin of materials originating in the EU shall be determined according to rules of origin identical to those in Protocol I of this Agreement; and
  - (iii) notices indicating the fulfilment of the necessary requirements to apply cumulation have been published by the Parties.

## ARTICLE 5

**Cumulation with respect to materials which are subject to MFN duty free treatment in the UK**

1. Without prejudice to the provisions of Article 2(2) of this Protocol, non originating materials which at importation into the UK are free of customs duties by means of application of conventional rates of the most favoured nation tariff in accordance with the UK's tariff schedule shall be considered as materials originating in a SACU Member State or Mozambique 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 9(1) of this Protocol.

2. Movement certificates EUR.1 (in Box 7) or origin declarations issued by application of paragraph 1 shall bear the following entry:  
' Application of Article 5(1) of Protocol 1 of the SACUM-UKEPA'
3. The UK shall notify yearly to the Special Committee on Customs and Trade Facilitation referred to in Article 50 of this Agreement ( The Committee ) the list of materials to which the provisions of this Article shall apply.
4. The cumulation provided for in this Article shall not apply to materials:
  - (a) which at importation into the UK are subject to anti dumping or countervailing duties when originating from the country which is subject to these anti dumping or countervailing duties<sup>5</sup>;
  - (b) classified in subheadings of the Harmonised System which include, in the UK s tariff schedule, 8 digit tariff lines which are not free of customs duties by means of application of conventional rates of the UK's most favoured nation tariff.

## ARTICLE 6

Cumulation with respect to materials originating in other countries benefiting from preferential duty free quota free access to the UK

1. Without prejudice to the provisions of Article 2(2) of this Protocol, materials shall be considered as materials originating in a SACU Member State or Mozambique when incorporated into a product obtained there, provided:
  - a) they have undergone working or processing going beyond that referred to in Article 9(1) of this Protocol; and
  - b) they meet the requirements of paragraph 1A.
- 1A. Subject to paragraph 1B, the requirements to be satisfied for the purposes of paragraph 1(b) are as follows:
  - a) the materials originate in countries or territories that benefit from duty free, quota free, import duty arrangements granted by the UK;
  - b) those import duty arrangements are granted under a UK generalised scheme of preferences for developing countries that is notified to the Trade and Development Committee ( the GSP ),
  - c) those import duty arrangements<sup>6</sup> are not granted pursuant to an enhanced arrangement under the GSP; and
  - d) the materials were materials that were subject to cumulation under article 6.1 of Protocol 1 to the EU-SADC EPA on the date that agreement ceased to be applicable to the UK.
- 1B. The requirements in sub-paragraphs 1A (c) or (d) may be modified, from such date as UK may notify in writing to the Trade and Development Committee; as follows:
  - a) The UK may specify materials to which sub-paragraph 1A(c) does not apply, or may dis-apply that sub-paragraph in whole or in part;
  - b) The UK may specify products as exceptions to sub-paragraph 1A (d).
- 1.1. The origin of the materials of the countries or territories concerned shall be determined according to the rules of origin applicable in the framework of the UK's preferential arrangements with those countries and territories and in accordance with Article 30 of this Protocol.
- 1.2. The cumulation provided for in this paragraph shall not apply to:
  - (a) materials which at importation to the UK are subject to anti dumping or countervailing duties when originating in a country which is subject to these anti dumping or countervailing duties<sup>7</sup>;
  - (b) materials classified in subheadings of the Harmonised System which include, in the UK s tariff schedule 8 digit tariff lines which are not free of customs duties in the UK by means of application of the arrangements of paragraph 1;
  - (c) tuna products classified under Harmonised System Chapters 3 and 16, except where those products originate in countries or territories that are granted preferential access under the GSP;
  - (d) materials which are subject to a safeguard measure that varies suspends or withdraws the preferential arrangements under the GSP.
2. At the request of a SACU Member State or Mozambique, materials originating in countries or territories which benefit from agreements or arrangements that provide for duty free quota free access to the market of the UK can be considered as materials originating in a SACU Member State or Mozambique. The request shall be submitted by the SACU Member State or Mozambique to the UK, which shall take a decision on the request in accordance with its internal procedures.

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 9(1) of this Protocol.

- 2.1 The origin of the materials of the countries or territories concerned shall be determined according to the rules of origin applicable in the framework of the UK's preferential agreements or arrangements with those countries and territories and in accordance with Article 30 of this Protocol.
- 2.2. The cumulation provided for in this paragraph shall not apply to materials:

- (a) falling within Harmonised System Chapters 1 to 24 and the products listed in the Annex 1 paragraph 1.(ii) of the Agreement on Agriculture belonging to the GATT 1994 unless these materials benefit from duty free, quota free access to the market of the UK under an agreement, other than an EPA, between an ACP State and the UK;
  - (b) which at importation to the UK are subject to anti dumping or countervailing duties when originating from the country which is subject to these anti dumping or countervailing duties<sup>8</sup>;
  - (c) classified in subheadings of the Harmonised System which include, in the UK s tariff schedule 8 digit tariff lines which are not free of customs duties by means of application of agreements or arrangements referred to in this paragraph.
3. Notwithstanding paragraph 2.2(a), the Parties, in support of African integration, will consider the possibility whether a material, referred to in paragraph 2.2(a) and originating in a non ACP party of the African continent, can be used for the purpose of cumulation provided for in paragraph 2.
4. Paragraph 3 can only be effected upon agreement by the Parties, including on the applicable conditions. It shall apply to materials benefitting from duty free quota free access to the market of the UK and provided each Party applies a free trade agreement in line with the GATT 1994 with that non ACP party.
5. The UK shall notify yearly to the SACU Secretariat and the Ministry of Industry and Trade of Mozambique the list of materials and countries to which paragraph 1 shall apply. SACU and Mozambique shall notify the UK on a yearly basis, the countries to which cumulation under paragraph 1 has been applied.
6. Movement certificates EUR.1 (in Box 7) or origin declarations issued by application of:
  - (a) paragraph 1 shall bear the following entry: Application of Article 6(1) of Protocol 1 to SACUM-UK EPA .
  - (b) paragraph 2 shall bear the following entry: Application of Article 6(2) of Protocol 1 to SACUM-UK EPA .
7. The cumulation provided for in paragraphs 1, 2 and 3 may only be applied provided that:
  - (a) all the countries involved in the acquisition of the originating status have entered into an arrangement or agreement on administrative cooperation with each other which ensures a correct implementation of this Article and includes a reference to the use of appropriate proofs of origin;
  - (b) SACU and Mozambique will provide the UK, with details of agreements on administrative cooperation with the other countries or territories referred to in this Article. The UK shall publish, according to their own procedures, the date on which the cumulation provided for in this Article may be applied with those countries or territories listed in this Article, which have fulfilled the necessary requirements.

## ARTICLE 7

**Wholly obtained products**

1. The following shall be considered as wholly obtained in the territory of a SACU Member State, Mozambique or the UK:
  - (a) mineral products extracted from their soil or from their seabed;
  - (b) fruit and vegetable products harvested there;
  - (c) live animals born and raised there;
  - (d) products from live animals raised there;
  - (e) products from slaughtered animals born and raised there;
  - (f)
    - (i) products obtained by hunting or fishing conducted there;
    - (ii) Products of aquaculture, where the fish, crustaceans, molluscs and other aquatic invertebrates are born or raised there from eggs, larvae or fry;
  - (g) products of sea fishing and other products taken from the sea outside the territorial waters of the UK, SACU Member States or Mozambique by their vessels;
  - (h) products made aboard their factory ships exclusively from products referred to in point (g);
  - (i) used articles collected there, fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
  - (j) waste and scrap resulting from manufacturing operations conducted there;
  - (k) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
  - (l) goods produced there exclusively from the products specified in (a) to (k).

2. The terms their vessels and their factory ships in paragraph 1(g) and (h) of paragraph 1 shall apply only to vessels and factory ships:
- (a) which are registered in the UK, a SACU Member State or Mozambique;
  - (b) which sail under the flag of the UK, a SACU Member State or Mozambique; and
  - (c) which meet one of the following conditions:
    - (i) they are at least 50 per cent owned by nationals of the UK, a SACU Member State or Mozambique; or
    - (ii) they are owned by companies which have their head office and their main place of business in the UK, a SACU Member State or Mozambique; and which are at least 50 percent owned by the UK, a SACU Member State or Mozambique, or public entities or nationals of that state.
- 3.(a) Notwithstanding the provisions of paragraph 2 the UK shall recognise, upon notification by Namibia, that vessels, bareboat chartered or leased by nationals of Namibia, other SACU Member States, or Mozambique, the UK, be treated as their vessels to undertake fisheries activities in its Exclusive Economic Zone and the fish therein deemed to be originating provided that, for the purpose of this paragraph:
- (i) The bareboat chartered or leased vessel sails under the flag of Namibia, the UK SACU Member State or Mozambique for the duration of the charter or lease;
  - (ii) Quotas are based on the best scientific evidence available and advice by the Marine Resources Advisory Council;
  - (iii) Fishing right holders are Namibian Nationals or Namibia registered entities under Namibian beneficial control or Namibian registered joint ventures under Namibian beneficial control;
  - (iv) A working system is in place of notifying the UK of all fishing vessels and reporting all catches under point (a) of paragraph 3;
  - (v) Reporting commitments to the relevant regional fisheries management organisations are implemented, in so far as it is required under the relevant instruments of these organisations;
  - (vi) All commercial fisheries are monitored by on board fisheries observers;
  - (vii) Catches are landed in Namibian ports or put under customs authorities' supervision for enumeration and certification;
  - (viii) Catches are processed in on land premises in Namibia or on board of Namibian factory vessels as defined under paragraph 2 or on board of a factory vessel referred to in paragraph 3(a) as far as the leased or chartered factory vessel concerned is the one that performs the related fishing activities and of which at least 50 per cent of the crew are nationals of Namibia;
  - (ix) Namibian waters remain under continuous surveillance against unauthorised fishing activities;
  - (x) Movements of all fishing vessels are monitored through satellite technology (Vessel Monitoring System), and the geographical location of all catches is known;
  - (xi) Namibia's exports to the UK are in compliance with the UK legislation on illegal, unregulated and unreported fisheries.
- (b) In order to benefit from the provisions of paragraph 3(a), two (2) months before the start of the fishing season Namibia shall submit a report on the application of paragraph 3(a) and notify to the UK the vessels operating under paragraph 3 in that particular fishing season. If, two (2) months before the start of the fishing season, Namibia submits the complete report on the application of paragraph 3(a) and notifies the above mentioned vessels, the UK shall, before the start of the fishing season, make the details of the notified vessels and the date from which paragraph 3(a) shall be applicable to those vessels publically available.
- (c) The Committee shall be informed by Namibia of any change in its legislation concerning fishing activities and on whether the conditions for the application of paragraph 3(a) are met after the legislative changes.
- (d) Paragraph 3(a) shall not apply if the UK is not notified in accordance with paragraph 3(b) or if the Committee is not informed in accordance with paragraph 3(c).
- (e) In case the number of vessels operating under paragraph 3(a) is considered to be unusually high as compared to previous years' operations, the UK could raise this matter with the Committee to adopt appropriate measures to remedy the situation.
- (f) Any of the parties can refer matters concerning the application of paragraphs 3(a) to 3(e) the Joint Council if no satisfactory decision concerning the application of these provisions is adopted by the Committee. Once a matter concerning the application of paragraphs 3(a) to 3(e) is referred to the Joint Council, the Joint Council shall come to a decision within one hundred and eighty (180) days. If the Joint Council is unable to reach a decision within one hundred and eighty (180) days, the derogation provided for in paragraph 3 shall be suspended until an agreement is reached. A party may also decide to refer the matter to the dispute settlement mechanism of this Agreement, as provided for in Article PART III of this Agreement, if no satisfactory solution is found within the Joint Council.

## ARTICLE 8

**Sufficiently worked or processed products**

1. For the purposes of Article 2 of this Protocol, products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in Annex II are fulfilled.
2. Notwithstanding paragraph 1, the products which are listed in Annex II(a) can be considered to be sufficiently worked or processed, for the purposes of Article 2 of this Protocol, when the conditions set out in that Annex are fulfilled.

3. The conditions referred to in paragraphs 1 and 2 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 either Annex II or Annex II(a), 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.
4. Notwithstanding paragraphs 1 and 2, non originating materials which, according to the conditions set out in Annex II and Annex II(a) should not be used in the manufacture of a given product may nevertheless be used, provided that:
  - (a) their total value does not exceed 15 per cent of the ex works price of the product;
  - (b) any of the percentages given in Annex II and Annex II(a) for the maximum value of non originating materials are not exceeded through the application of this paragraph.
5. The provisions of paragraph 4 shall not apply to products of Chapters 50 to 63 of the Harmonised System.
6. Paragraphs 1 to 5 shall apply subject to the provisions of Article 9 of this Protocol.

## ARTICLE 9

**Insufficient working or processing**

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 8 of this Protocol are satisfied:
  - (a) preserving operations to ensure that the products remain in good condition during transport and storage;
  - (b) breaking up and assembly of packages;
  - (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
  - (d) ironing or pressing of textiles;
  - (e) simple painting and polishing operations;
  - (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
  - (g) operations to colour sugar or form sugar lumps; partial or total milling of crystal sugar;
  - (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
  - (i) sharpening, simple grinding or simple cutting;
  - (j) sifting, screening, sorting, classifying, grading, matching; (including the making up of sets of articles);
  - (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
  - (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
  - (m) simple mixing of products, whether or not of different kinds, including simple addition of water or dilution;
  - (n) mixing of sugar with any material;
  - (o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
  - (p) dehydration or denaturation of products;
  - (q) a combination of two or more operations specified in (a) to (p);
  - (r) slaughter of animals.
2. All operations carried out in the UK, a SACU Member State or Mozambique, respectively, 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 10

**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 Harmonised System.

Accordingly, it follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised 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 Harmonised System, each product must be taken individually when applying the provisions of this Protocol.
2. Where, under General Rule 5 for the interpretation of the Harmonised System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 11

#### **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 12

#### **Sets**

Sets, as defined in General Rule 3 for the interpretation of the Harmonised 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 13

In order to determine whether a product is originating, 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 14

#### **Principle of territoriality**

1. Except as provided for in Articles 3, 4, 4A, 5 and 6 of this Protocol and paragraph 3, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in a SACU Member State or Mozambique or in the UK.
2. Except as provided for in Articles 3, 4, 4A, 5 and 6 of this Protocol, where originating goods exported from a SACU Member State or Mozambique or from the UK to another country return, they must be considered as non originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
  - (a) the returning goods are the same 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.
3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside the UK or a SACU Member State or Mozambique on materials exported from the UK or from a SACU Member State or Mozambique, as the case may be, and subsequently re imported there, provided that:
  - (a) the said materials are wholly obtained in the UK or in a SACU Member State or Mozambique, respectively, or have undergone working or processing beyond the operations referred to in Article 9 of



this Protocol prior to being exported; and

(b) it can be demonstrated to the satisfaction of the customs authorities that:

(i) the re-imported goods have been obtained by working or processing the exported materials; and

(ii) the total added value acquired outside the UK or a SACU Member State or Mozambique, respectively, by applying the provisions of this Article does not exceed 10 % of the ex works price of the end product for which originating status is claimed.

4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II shall not apply to working or processing done outside the UK, a SACU Member State or Mozambique, respectively. But where, in the list in Annex II or Annex II(a), a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the territory of the party concerned, taken together with the total added value acquired outside the UK, a SACU Member State or Mozambique, respectively by applying the provisions of this Article, shall not exceed the stated percentage.
5. For the purposes of applying the provisions of paragraphs 3 and 4, total added value shall be taken to mean all costs arising outside the UK, a SACU Member State or Mozambique, respectively, including the value of the materials incorporated there.
6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Annex II or Annex II(a) or which can be considered sufficiently worked or processed only if the general tolerance laid down in Article 8(4) of this Protocol is applied.
7. The provisions of paragraphs 3 and 4 shall not apply to products of Chapters 50 to 63 of the Harmonised System.
8. Any working or processing of the kind covered by the provisions of this Article and done outside the UK, a SACU Member State or Mozambique, respectively, shall be done under the outward processing arrangements, or similar arrangements.

#### ARTICLE 15

##### Non alteration

1. The products declared for home use in a Party shall be the same products as exported from the other Party in which they are considered to originate. They shall not have been altered, transformed in any way or subjected to operations other than to preserve them in good condition or than adding or affixing marks, labels, seals or any documentation to ensure compliance with specific domestic requirements of the importing Party, prior to being declared for home use.
2. Storage of products or consignments may take place provided they remain under customs supervision in the country(ies) of transit.
3. Without prejudice to the provisions of Title V, the splitting of consignments may take place where carried out by the exporter or under his responsibility, provided they remain under customs supervision in the country(ies) of splitting.
4. Compliance with paragraphs 1 to 3 shall be considered as satisfied unless the customs authorities have reason to believe the contrary; in such cases, the customs authorities may request the declarant to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the goods themselves.

#### ARTICLE 16

##### Accounting segregation

1. Where considerable cost or material difficulties arise in keeping separate stocks of originating and non-originating fungible materials, the customs authorities may, at the written request of those concerned, authorise the so-called accounting segregation method (hereinafter referred to as the method ) to be used for managing such stocks.
2. The method shall ensure that, at any time, the number of products obtained which could be considered as originating in a SACU Member State or Mozambique or in the UK is the same as that which would have been obtained had there been physical segregation of the stocks.
3. The customs authorities may grant the authorisation referred to in paragraph 1 subject to any conditions deemed appropriate.
4. The method shall be applied and the application thereof shall be recorded on the basis of the general accounting principles applicable in the country where the product was manufactured.
5. The beneficiary of the method may make out or apply for proofs of origin, as the case may be, for the quantity of products which may be considered as originating. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.
6. The customs authorities shall monitor the use made of the authorisation and may withdraw it whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Protocol.

7. For the purposes of paragraph 1, fungible materials means materials that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another for origin purposes.

## ARTICLE 17

**Shipment of sugar**

Shipment by sea between the territories of the Parties of raw sugar not containing added flavouring or colouring matter and destined for further refining, of subheadings 1701.12, 1701.13 and 1701.14 of the Harmonised System, of different origins, shall be allowed without keeping the sugar in separate stores. It shall be ensured that the amounts of such sugar which could be considered as originating is the same as the amounts that would have been declared for import by keeping the sugar in separate stores. The last port of loading should belong to the territory of an ACP EPA State.

## ARTICLE 18

**Exhibitions**

1. Originating products, sent for exhibition in a country or territory other than those referred to in Articles 4 and 6 of this Protocol with which cumulation is applicable and sold after the exhibition for importation in the UK or in a SACU Member State or Mozambique shall benefit on importation from the provisions of this Agreement provided it is shown to the satisfaction of the customs authorities that:
  - (a) an exporter has consigned these products from a SACU Member State or Mozambique or from the UK 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 a SACU Member State or Mozambique or in the UK;
  - (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
  - (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
2. A proof of origin must be issued or made out in accordance with the provisions of Title IV and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which the products have been exhibited may be required.
3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

## TITLE IV

**PROOF OF ORIGIN**

## ARTICLE 19

**General requirements**

1. Products originating in a SACU Member State or Mozambique shall, on importation into the UK and products originating in the UK shall, on importation into a SACU Member State or Mozambique, benefit from the provisions of this Agreement upon submission of either:
  - (a) in the cases specified in Article 24(1) of this Protocol, a declaration, subsequently referred to as the origin declaration, given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified. The text of the origin declaration appears in Annex IV; or
  - (b) a movement certificate EUR 1, a specimen of which appears in Annex III.
2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 29 of this Protocol, benefit from this Agreement without it being necessary to submit any of the documents referred to above.
3. For the purpose of applying the provisions of this Title, the exporters shall endeavour to use a language common to both the SACU Member States and Mozambique and the UK.

## ARTICLE 20

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

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

2. For this purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Annex III. These forms shall be completed in accordance with the provisions of this Protocol. 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 the UK or of a SACU Member State or Mozambique if the products concerned can be considered as products originating in the UK or in the SACU Member States and Mozambique in one of the other countries or territories referred to in Article 4 of this Protocol 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 21

**Movement certificates EUR.1 issued retrospectively**

1. Notwithstanding Article 20(7) of this Protocol, a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:
  - (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
  - (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.
2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.
3. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.
4. Movement certificates EUR.1 issued retrospectively must be endorsed with the following phrase in English: ISSUED RETROSPECTIVELY

or in Portuguese: EMITIDO RETROSPECTIVAMENTE

5. The endorsement referred to in paragraph 4 shall be inserted in Box 7 of the movement certificate EUR.1.

## ARTICLE 22

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

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.
2. The duplicate issued in this way must be endorsed with the following word in English: DUPLICATE

or in Portuguese: SEGUNDA VIA

3. The endorsement referred to in paragraph 2 shall be inserted in Box 7 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 23

**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 a SACU Member State or Mozambique or in the UK, 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 SACU Member States or Mozambique or within the UK. The replacement movement certificate(s) EUR.1 shall be issued by the customs office under whose control the products are placed and endorsed by the customs authority under whose control the products are placed.

by the customs office under whose control the products are placed and endorsed by the customs authority under whose control the products are placed.

#### ARTICLE 24

##### Conditions for making out an origin declaration

1. An origin declaration as referred to in Article 19(1)(a) of this Protocol may be made out by:
  - (a) an approved exporter within the meaning of Article 25 of this Protocol, or
  - (b) any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.
2. An origin declaration may be made out if the products concerned can be considered as products originating in the SACU Member States, Mozambique, or in the UK or in one of the other countries or territories referred to in Article 4 of this Protocol and fulfil the other requirements of this Protocol.
3. The exporter making out an origin 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 origin 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 to this Protocol, 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. Origin declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 25 of this Protocol 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 origin declaration which identifies him as if it had been signed in manuscript by him.
6. An origin 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 (2) years after the importation of the products to which it relates.

#### ARTICLE 25

##### Approved exporter

1. The customs authorities of the exporting country may authorise any exporter who makes frequent shipments of products under the trade cooperation provisions of this Agreement to make out origin declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this 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 authorisation number which shall appear on the origin declaration.
4. The customs authorities shall monitor the use of the authorisation by the approved exporter.
5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

#### ARTICLE 26

##### Validity of proof of origin

1. A proof of origin shall be valid for ten (10) 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 27

##### Submission of proof of origin

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

## ARTICLE 28

**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) for the interpretation of the Harmonised System falling within Sections XVI and XVII or heading 7308 and 9406 of the Harmonised 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 29

**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 customs declaration CN22/CN23 or on a sheet of paper annexed to that document.
2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.
3. Furthermore, the total value of these products shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

## Article 30

**Information procedure for cumulation purposes**

1. When Articles 3(2), 3(3), 4(2), 4(3) and 4A(2) of this Protocol are applied, the evidence of originating status within the meaning of this Protocol of the materials coming from a SACU Member State or Mozambique, from the UK, from the EU, from another ACP EPA State or from an UK OCTs shall be given by a movement certificate EUR.1, an origin declaration or the supplier's declaration, a specimen of which appears in Annex V A, given by the exporter in any of these countries or territories or in the UK from which the materials came. When Article 6(1) of this Protocol is applied, the evidence of originating status shall be given by Form A or a statement on origin.
2. When Articles 3(4), 3(5), 4(6), 4(7) and 4A(5) of this Protocol are applied, the evidence of the working or processing carried out in a SACU Member State or Mozambique, in the UK, in the EU, in another ACP EPA State or in an UK OCTs shall be given by the supplier's declaration a specimen of which appears in Annex V B, given by the exporter in any of these countries or territories or in the UK from which the materials came. A separate supplier's declaration shall be made up by the supplier for each consignment of goods on the commercial invoice related to that shipment or in an annex to that invoice, or on a delivery note or other commercial document related to that shipment which describes the materials concerned in sufficient detail to enable them to be identified.
3. When a supplier regularly supplies a particular customer with goods whose status in respect of the rules of preferential origin is expected to remain constant for considerable periods of time, he may provide a single declaration, hereinafter referred to as a long term supplier's declaration, provided that facts or circumstances on which it is granted remain unchanged, to cover subsequent shipments of those goods. A long term supplier's declaration may be issued for a period of up to one year from the date of issue of the declaration.
4. A long term supplier's declaration may be issued with retroactive effect. In such cases, its validity may not exceed a period of one year from the date on which it came into effect. However it is recognised that the customs authority would have the right to revoke a long term supplier's declaration, should the circumstances change, or when inaccurate or false information has been provided.
5. The supplier shall inform the client immediately when the long term supplier's declaration is no longer valid in relation to the goods supplied.
6. The supplier's declaration may be made out on a pre printed form.
7. The suppliers' declarations shall bear the original signature of the supplier in manuscript. However, where the origin and the supplier's declaration are established using electronic data processing methods, the supplier's declaration need not be signed in manuscript provided the responsible official in the supplying company is identified to the satisfaction of the customs authorities in the State where the suppliers' declarations are established. The said customs authorities may lay down conditions for the implementation of this paragraph.
8. The supplier's declarations shall be submitted to the customs authorities in the exporting country requested to issue the movement certificate EUR.1.
9. The supplier making out a declaration must be prepared to submit at any time, at the request of the customs authorities of the country where the declaration is made out, all appropriate documents proving that the information given on this declaration is correct.
10. Suppliers' declarations made and information certificates issued before the date of entry into force of this Protocol shall remain valid for a transitional period of twelve (12) months.

## ARTICLE 31

**Supporting documents**

The documents referred to in Articles 20(3) and 24(3) of this Protocol used for the purpose of proving that products covered by a movement certificate EUR.1 or an origin declaration can be considered as products originating in a SACU Member State or Mozambique, in the UK or in one of the other countries or territories referred to in Articles 4, 4A and 6 of this Protocol 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 a SACU Member State or Mozambique, in the UK or in one of the other countries or territories referred to in Articles 4, 4A and 6 of this Protocol where these documents are used in accordance with national law;
- (c) documents proving the working or processing of materials in a SACU Member State or Mozambique, in the UK or in one of the other countries or territories referred to in Articles 4, 4A and 6 of this Protocol, issued or made out in a SACU Member State or Mozambique, in the UK or in one of the other countries or territories referred to in Articles 4, 4A and 6 of this Protocol where these documents are used in accordance with national law;
- (d) movement certificates EUR.1 or origin declarations proving the originating status of materials used, issued or made out in a SACU Member State or Mozambique, in the UK or in one of the other countries or territories referred to in Article 5 of this Protocol and in accordance with this Protocol.

## ARTICLE 32

**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 (3) years the documents referred to in Article 20(3) of this Protocol.
2. The exporter making out an origin declaration shall keep for at least three (3) years a copy of this origin declaration as well as the documents referred to in Article 24(3) of this Protocol.
3. The supplier making out a supplier's declaration shall keep for at least three (3) years copies of the declaration and of the invoice, delivery notes or other commercial document to which this declaration is annexed as well as the documents referred to in Article 30(9) of this Protocol.
4. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least three (3) years the application form referred to in Article 20(2) of this Protocol.
5. The customs authorities of the importing country shall keep for at least three (3) years the movement certificates EUR.1 and the origin declarations submitted to them.

## ARTICLE 33

**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 34

**Amounts expressed in Euro**

1. For the application of the provisions of Article 24(1)(b) and Article 29(3) of this Protocol in cases where products are invoiced in a currency other than the euro, amounts in the national currencies of the SACU Member States or Mozambique or the UK equivalent to the amounts expressed in Euro shall be fixed annually by each of the countries concerned.
2. A consignment shall benefit from the provisions of Article 24(1)(b) or Article 29(3) of this Protocol by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned
3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in Euro as at the first working day of October. The amounts shall be communicated by the UK to the SACU Secretariat and Mozambique, and vice versa [ by 15 October and shall apply from 1 January the following year.
4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in Euro. The rounded off amount may not differ from the amount resulting from the conversion by more than 5 per cent. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the

conversion of that amount, prior to any rounding off, results in an increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.

5. The amounts expressed in Euro shall be reviewed by the Committee at the request of the UK, a SACU Member State or Mozambique. When carrying out this review, the Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in Euro.

## TITLE V

### ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

#### ARTICLE 35

##### Administrative conditions for products to benefit from this Agreement

1. Products originating within the meaning of this Protocol in a SACU Member State, Mozambique or the UK shall benefit, at the time of the customs import declaration, from the preferences resulting from the Agreement only on condition that they were exported on or after the date on which the exporting country complies with the provisions laid down in paragraph 2.
2. The SACU Member States, Mozambique and the UK shall undertake to put in place:
  - (a) the necessary national and regional arrangements required for the implementation and enforcement of the rules and procedures laid down in this Protocol, including where appropriate the arrangements necessary for the application of Articles 3, 4 and 6 of this Protocol;
  - (b) the administrative structures and systems necessary for an appropriate management and control of the origin of products and compliance with the other conditions laid down in this Protocol.They shall make the notifications referred to in Article 36 of this Protocol.

#### ARTICLE 36

##### Notification of customs authorities

1. The SACU Member States, Mozambique, and the UK, shall provide each other with the addresses of the customs authorities responsible for issuing and verifying movement certificates EUR.1 and origin declarations or supplier's declarations, and with specimen impressions of the stamps used in their customs offices for the issue of these certificates. Movement certificates EUR.1 and origin declarations or supplier's declarations shall be accepted for the purpose of applying preferential treatment from the date the information is received by the UK, the SACU Secretariat and the Ministry of Industry and Trade of Mozambique.
2. The SACU Member States, Mozambique, and the UK shall inform each other immediately whenever there are any changes to the information referred to in paragraph 1.
3. The authorities referred to in paragraph 1 shall act under the authority of the government of the country concerned. The authorities in charge of control and verification shall be part of the governmental authorities of the country concerned.

#### ARTICLE 37

##### Mutual assistance

1. In order to ensure the proper application of this Protocol, the UK, the SACU Member States and Mozambique shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1, the origin declarations or the supplier's declarations and the correctness of the information given in these documents.
2. The authorities consulted shall furnish the relevant information concerning the conditions under which the product has been made, indicating especially the conditions in which the rules of origin have been respected in the various SACU Member States or Mozambique, in the UK and the other countries referred to in Articles 4, 4A and 6 of this Protocol concerned.

#### ARTICLE 38

##### Verification of proof of origin

1. Subsequent verifications of proof of origin shall be carried out based on risk analysis and 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 origin declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the request for verification. 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.

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 a SACU Member State, Mozambique, the UK or in one of the other countries referred to in Articles 4, 4A and 6 of this Protocol and fulfil the other requirements of this Protocol.
6. If in cases of reasonable doubt there is no reply within ten (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.
7. Where the verification procedure or any other available information appears to indicate that the provisions of this Protocol are being contravened, the exporting country on its own initiative or at the request of the importing country shall carry out appropriate enquiries or arrange for such enquiries to be carried out with due urgency to identify and prevent such contraventions and for this purpose the exporting country concerned may invite the participation of the importing country in these verifications.

#### ARTICLE 39

##### Verification of suppliers' declarations

1. Verification of suppliers' declarations shall be carried out based on risk analysis and at random or whenever the customs authorities of the country where such declarations have been taken into account to issue a movement certificate EUR.1 or to make out an origin declaration, have reasonable doubts as to the authenticity of the document or the correctness of the information given in this document.
2. The customs authorities to which a supplier's declaration is submitted may request the customs authorities of the State where the declaration was made to issue an information certificate, a specimen of which appears in Annex VI. Alternatively, the customs authorities to whom a supplier's declaration is submitted may request the exporter to produce an information certificate issued by the customs authorities of the State where the declaration was made. A copy of the information certificate shall be preserved by the office which has issued it for at least three (3) years.
3. The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. The results must indicate clearly whether the information given in the supplier's declaration is correct and make it possible for them to determine whether and to what extent this supplier's declaration could be taken into account for issuing a movement certificate EUR.1 or for making out an origin declaration.
4. The verification shall be carried out by the customs authorities of the country where the supplier's declaration was made out. For this purpose, they shall have the right to call for any evidence or to carry out any inspection of the supplier's account or any other check which they consider appropriate in order to verify the correctness of any supplier's declaration.
5. Any movement certificate EUR.1 or origin declaration issued or made out on the basis of an incorrect supplier's declaration shall be considered null and void.

#### ARTICLE 40

##### Dispute settlement

1. Where disputes arise in relation to the verification procedures of Articles 38 and 39 of this Protocol 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 Committee.
2. In all cases the settlement of disputes between the importer and the customs authorities of the importing country shall take place under the legislation of that country.

#### ARTICLE 41

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 42

##### Free zones

1. The SACU Member States, Mozambique, and the UK shall take all necessary steps to ensure that products traded under cover of a proof of origin or a supplier's declaration and 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 a SACU Member State, Mozambique or the UK 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 movement certificate EUR.1 at the exporter's request, if the treatment or processing undergone complies with the provisions of this Protocol.

## ARTICLE 43

**Derogations**

1. Derogations from this Protocol may be adopted by the Committee, where the development of existing industries or the creation of new industries in the SACU Member States or Mozambique justifies them.
  - 1.1 The SACU Member State concerned or Mozambique shall, either before or when submitting the matter to the Committee, notify the UK of its request for a derogation together with the reasons for the request in accordance with paragraph 2.
- 1.2 The UK shall respond positively to all the SACU Member States and Mozambique's requests which are duly justified in conformity with this Article and which cannot cause serious injury to an established UK industry.
2. In order to facilitate the examination by the Committee of requests for derogation, the SACU Member State or States or Mozambique making the request shall, by means of the form given in Annex VII, furnish in support of its request the fullest possible information covering in particular the points listed below:
  - (a) description of the finished product;
  - (b) nature and quantity of materials originating in a third country;
  - (c) nature and quantity of materials originating in the SACU Member States, Mozambique, or the countries or territories referred to in Articles 4, 4A and 6 of this Protocol or the materials which have been processed there;
  - (d) manufacturing processes;
  - (e) value added;
  - (f) number of employees in the enterprise concerned;
  - (g) anticipated volume of exports to the UK;
  - (h) other possible sources of supply for raw materials;
  - (i) reasons for the duration requested in the light of efforts made to find new sources of supply;
  - (j) other observations.The same rules shall apply to any requests for extension. The Committee may modify the form.
3. The examination of requests shall in particular take into account:
  - (a) the level of development or the geographical situation of the SACU Member State or States or Mozambique concerned;
  - (b) cases where the application of the existing rules of origin would significantly affect the ability of an existing industry in a SACU Member State or States or Mozambique to continue its exports to the UK, with particular reference to cases where this could lead to cessation of its activities;
  - (c) specific cases where it can be clearly demonstrated that significant investment in an industry could be deterred by the rules of origin and where a derogation favouring the realisation of the investment program would enable these rules to be satisfied by stages.
4. In every case an examination shall be made to ascertain whether the rules relating to cumulation of origin do not provide a solution to the problem.
5. In addition, when a request for derogation concerns a least developed SACU Member State or Mozambique, its examination shall be carried out with a favourable bias having particular regard to:
  - (a) the economic and social impact of the decision to be taken especially in respect of employment;
  - (b) the need to apply the derogation for a period taking into account the particular situation of the SACU Member State concerned or Mozambique and its difficulties.
6. In the examination of requests, special account shall be taken, case by case, of the possibility of conferring originating status on products which include in their composition materials originating in LDCs or developing countries with which one or more SACU Member States or Mozambique have special relations, provided that satisfactory administrative cooperation can be established.
7. Without prejudice to paragraphs 1 to 6, the derogation shall be granted where the value added to the non-originating products used in the concerned SACU Member State or Mozambique is at least 45 per cent of the value of the finished product, provided that the derogation is not such as to cause serious injury to an economic sector of the UK.
8. The Committee shall take steps necessary to ensure that a decision is reached as soon as possible and in any case not later than seventy five (75) working days after the request is received by the UK Co

chairman of the Committee. If the UK does not inform the SACU Member States or Mozambique of its position on the request within this period, the request shall be deemed to have been accepted.

- 9.(a) The derogation shall be valid for a period, generally of five (5) years, to be determined by the Committee.
- (b) The derogation decision may provide for renewals without a new decision of the Committee being necessary, provided that the SACU Member State concerned or Mozambique submit, three (3) months before the end of each period, proof that they are still unable to meet the conditions of this Protocol, which have been derogated from. If any objection is made to the extension, the Committee shall examine it as soon as possible and decide whether to prolong the derogation. The Committee shall proceed as provided for in paragraph 8. All necessary measures shall be taken to avoid interruptions in the application of the derogation.
- (c) In the periods referred to in subparagraphs (a) and (b), the Committee may review the terms for implementing the derogation should a significant change be found to have taken place in the substantive factors governing the decision to grant the derogation. On conclusion of its review the Committee may decide to amend the terms of its decision as regards the scope of derogation or any other condition previously laid down.
10. Notwithstanding paragraphs 1 to 9, an automatic derogation concerning prepared or preserved Albacore tuna (*Thunnus alalunga*) of HS Heading 1604, manufactured from non originating Albacore tuna of HS Headings 0302 or 0303, shall be granted to Namibia from the date the Agreement takes effect between Namibia and the UK within an annual quota of 254 metric tons.
11. Notwithstanding paragraphs 1 to 9, an automatic derogation to in Article 7(2)(c) of this Protocol shall be granted to Mozambique. This derogation shall apply for a duration of five (5) years from the entry into force of this Agreement to shrimps, prawns and lobsters of HS Headings 0306 and 1605 caught in the Exclusive Economic Zone of Mozambique and landed and processed in Mozambique.

## TITLE VI

### CEUTA AND MELILLA

#### ARTICLE 44

##### Special conditions

The term EU used in this Protocol does not cover Ceuta and Melilla. Products originating in Ceuta and Melilla are not considered to be products originating in the EU for the purposes of this Protocol.

## TITLE VI

### FINAL PROVISIONS

#### ARTICLE 45

##### Revision and application of rules of origin

1. In accordance with Article 101 of this Agreement, the Joint Council shall examine annually, or whenever the SACU Member State, Mozambique or the UK so request, the application of the provisions of this Protocol and their economic effects with a view to making any necessary amendments or adaptations.
2. The Joint Council shall take into account among other elements the effects on the rules of origin of technological developments.
3. The decisions taken shall be implemented as soon as possible.
4. In accordance with Article 50 of this Agreement, the Committee shall, inter alia, take decisions on derogations from this Protocol, under the conditions laid down in Article 43 of this Protocol.

#### ARTICLE 46

##### Annexes

The Annexes to this Protocol shall form an integral part thereof.

#### ARTICLE 47

##### Implementation of the Protocol

The UK, SACU Member States and Mozambique shall each take the steps necessary to implement 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 8 of the Protocol.

## Note 2:

1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonised System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in 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. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in columns 3 or 4 apply to all products which, under the Harmonised System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
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.
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:

1. The provisions of Article 8 of this Protocol concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the UK, the SACU Member States or Mozambique, respectively.

## 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 UK 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 UK. The value of the non originating ingot is thus not taken into account when adding up the value of the non originating materials used.

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. Therefore, 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. 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.
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.

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 6.3 below in relation to textiles).

## Example:

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

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.

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

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.
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.
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 paper fibres or yarns.
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:

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).
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,
- current conducting filaments,
- synthetic man made staple fibres of polypropylene,
- synthetic man made staple fibres of polyester,
- synthetic man made staple fibres of polyamide,
- synthetic man made staple fibres of polyacrylonitrile,
- synthetic man made staple fibres of polyimide,
- synthetic man made staple fibres of polytetrafluoroethylene,
- synthetic man made staple fibres of polyphenylene sulphide,
- synthetic man made staple fibres of polyvinyl chloride,
- other synthetic man made staple fibres,
- artificial man made staple fibres of viscose,
- other artificial man made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,
- products of heading No 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading No 5605.

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.

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.
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:

1. In the case of those textile products, which are marked in the list by a footnote referring to this Introductory Note, textile trimmings and accessories which do not satisfy the rule set out in the list in column 3 for the made up products concerned may be used provided that their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Textile trimmings and accessories are those classified in Chapters 50 to 63. Linings and interlinings are not to be regarded as trimmings or accessories.

2. Any non textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 3.5.
3. In accordance with Note 3.5, any non originating non textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.

For example (1), if a rule in the list says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

4. Where a percentage rule applies, the value of trimmings and accessories must be taken into account when calculating the value of the non originating materials incorporated.

(1) This example is given for the purpose of explanation only. It is not legally binding.

Note 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;
  - (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; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
  - (g) polymerisation;
  - (h) alkylation;
  - (i) isomerisation.
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;
  - (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; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation;
- (j) 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);
- (k) in respect of products falling within heading No 2710 only, deparaffining by a process other than filtering;
- (l) 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 desulphurisation, 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 decolourisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (m) 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 distils, by volume, including losses, at 300 °C by the ASTM D 86 method;
- (n) 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.

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 contents, any combination of these operations or like operations do not confer origin.

HS heading No	Description of product	Working or processing carried out on non originating materials that confers originating status	Working or processing carried out on non originating materials that confers originating status
(1)	(2)	(3)	(4)
Chapter 01	Live animals	All the animals of Chapter 1 used must be wholly obtained	
Chapter 02	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained	
ex Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates; except for:	All the materials of Chapter 3 used must be wholly obtained	
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex works price of the product	
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex works price of the product	
ex 0306	Crustaceans, whether in shell or not, dried, salted or in brine smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex works price of the product	

ex 0307	Molluscs, whether in shell or not, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex works price of the product
ex 0308	Aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex works price of the product
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
ex Chapter 04	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 flavoured or containing added fruit, nuts or cocoa	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials of Chapter 4 used must be wholly obtained;</li> <li>- any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating;</li> <li>- the value of any materials of Chapter 17 used does not exceed 30% of the ex- works price of the product</li> </ul>
ex Chapter 05	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used must be wholly obtained
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair
Chapter 06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials of Chapter 6 used must be wholly obtained;</li> <li>- the value of all the materials used does not exceed 50% of the ex- works price of the product</li> </ul>
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained;
Chapter 08	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: <ul style="list-style-type: none"> <li>-all the fruit and nuts used must be wholly obtained;</li> <li>-the value of any materials of Chapter 17 used does not exceed 30% of the value of the ex-</li> </ul>



		works price of the product
ex Chapter 09	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be wholly obtained
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading
0902	Tea, whether or not flavoured	Manufacture from materials of any heading
ex 0910	Mixtures of spices	Manufacture from materials of any heading
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly obtained
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be wholly obtained
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained
1301	Lac; natural gums, resins, gum resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading No 1301 used may not exceed 50% of the ex-works price of the product
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

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- Other	Manufacture from meat or edible offal of swine of
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		heading Nos. 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
	-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 crudewool 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 elaidinised, whether or not refined, but not further prepared	Manufacture in which: - all the materials of Chapter 2 used must be wholly obtained; - all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used

1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 1516	Manufacture in which: - all the materials of Chapters 2 and 4 used must be wholly obtained; - all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used
ex Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for:	Manufacture from animals of Chapter 1
1604 and 1605	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex -works price of the product
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
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex -works price of the product

Chapter 18	Cocoa and cocoa preparations	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>-all the materials used are classified within a heading other than that of the product;</li> <li>-the value of any materials of Chapter 17 used does not exceed 30% of the ex- works price of the product</li> </ul>
1901	<p>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos. 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</p> <ul style="list-style-type: none"> <li>- Malt extract</li> <li>- Other</li> </ul>	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of any materials of Chapter 17 used does not exceed 30% of the ex -works price of the product</li> </ul>
1902	<p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:</p> <ul style="list-style-type: none"> <li>- Containing 20% or less by weight of meat, meat offal, fish, crustaceans or molluscs</li> <li>- Containing more than 20% by weight of meat, meat offal, fish, crustaceans or molluscs</li> </ul>	<p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained;</li> <li>- all the materials of Chapters 2 and 3 used must be wholly obtained</li> </ul>
1903	Tapioca and substitutes thereof 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	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials not classified within heading No 1806;</li> <li>- in which all the cereals and flour (except durum</li> </ul>

	other worked grains (except flour, groats and meal), pre cooked, or otherwise prepared, not elsewhere specified or included	wheat and its derivatives and Zea mays (maize) used must be wholly obtained; - in which the value of any materials of Chapter 17 used does not exceed 30% of the ex -works price of the product
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading except those of Chapter 11
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product
2006	Vegetables, fruit, nuts, fruit peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex -works price of the product
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex -works price of the product
ex 2008	Nuts, not containing added sugar or spirit	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	- all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex -works price of the product
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or	Manufacture in which: - all the materials used are classified within a heading other than that of the product;

	other sweetening matter	- 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
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture in which: all the materials used are classified within a heading other than that of the product; all the chicory used must be wholly obtained
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:  Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture 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
ex 2104	Mustard flour and meal and prepared mustard Soups and broths and preparations therefor	Manufacture from materials of any heading 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: all the materials used are classified within a heading other than that of the product; the value of any materials of Chapter 17 used does not exceed 30% of the ex- works price of the product
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture in which: all the materials used are classified within a heading other than that of the product; all the grapes or any material derived from grapes used must be wholly obtained
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non alcoholic beverages, not including fruit or vegetable juices of heading No 2009	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of any materials of Chapter 17 used does not exceed 30% of the ex -works price of the product; any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating

2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture: using materials not classified in headings 2207 or 2208, in which all the grapes or any materials 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
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages	Manufacture: from materials not classified within heading Nos. 2207 or 2208, in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume
ex Chapter23	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% by weight 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: all the cereals, sugar or molasses, meat or milk used must already be originating; all the materials of Chapter 3 used must be wholly obtained
ex Chapter24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used must be wholly obtained
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No. 2401 used must already be originating
ex 2403	Smoking tobacco	Manufacture in which at least 70% by weight of



		the unmanufactured tobacco or tobacco refuse of heading No. 2401 used must already be originating	
ex Chapter25	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	
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)	Other operations than those referred to in column (3) 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)	Other operations than those referred to in column (3) 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)	Other operations than those referred to in column (3) 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)	Other operations than those referred to in column (3) 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
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)	Other operations than those referred to in column (3) 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)	Other operations than those referred to in column (3) 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 (for example, bituminous mastics, cut backs)	Operations of refining and/or one or more specific process(es) (1)	Other operations than those referred to in column (3) 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

		product	
ex 2805	Mischmetall	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50% of the ex works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50% of the ex works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetra-boratepentahydrate	Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product
ex 284210	Non chemically defined aluminosilicates	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 284210	Non chemically defined aluminosilicates	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 2852	Mercury compounds of Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 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
	Mercury compounds of Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 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
	Mercury compounds of Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product	
	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 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

	Mercury compounds of chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product	
ex Chapter 29	Organic chemicals; except for:	Manufacture 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)	Other operations than those referred to in column (3) 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)	Other operations than those referred to in column (3) 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 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 headings 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 heteroatom(s) only		c o m p o
2934	Nucleic acids and their salts; other heterocyclic		

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Manufacture from materials of any heading. However, the value of all the materials of headings 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
Manufacture from materials of any heading. However, the value of all the materials of	Manufacture in which the value of all the materials used does not exceed 40 % of the ex

		headings Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex works price of the product	works price of the product
ex 2937	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones:  Other heterocyclic compounds with nitrogen hetero atom(s) only  Other nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 2932 and 2933 used may not exceed 20 % of the ex works price of the product  Manufacture from materials of any heading. However, the value of all the materials of headings 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  Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product
ex 2939	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50% of the ex works price of the product	
ex Chapter 30	Pharmaceutical products; except for:	Manufacture 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	
ex3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro organisms (excluding yeasts) and similar products:  Other: Human blood  Animal blood prepared for therapeutic or prophylactic uses  Blood fractions other than antisera, haemoglobin, blood globulins and serum	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  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  Manufacture from materials of any heading, including other materials of heading No 3002. The	

globulins	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 globulins and serum globulins	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	
Other carboxyimide function compounds (including saccharin and its salts) and imine function compounds, in the form of peptides and proteins which are directly involved in the regulation of immunological processes	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
Heterocyclic compounds with nitrogen heteroatom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product
Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20% of the ex works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product
Other hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis, in the form of peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones, in the form of peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes	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
Other polyethers, in primary forms, in the form of peptides and proteins which are directly involved in the regulation of immunological processes	Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex works price of the product (3)	Manufacture in which the value of all the materials used does not exceed 25 % of the ex works price of the product
3003 and 3004	Medicaments (excluding goods of heading No 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	
	Other	<p>Manufacture in which:</p> <p>all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex works price of the product;</p> <p>the value of all the materials used does not exceed 50 % of the ex works price of the product</p>	
ex 3006	Appliances identifiable for ostomy use made of plastic	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product	
	Sterile absorbable surgical or dental yarn and sterile surgical or dental adhesion barriers, whether or not absorbable:		
	Made of plastic (ex 3920 or ex 3921):		
	Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 25% of the ex works price of the product
	Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20% of the ex works price of the product	
	Foils of plastic, metallised	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron (4)	Manufacture in which the value of all the materials used does not exceed 25 % of the ex works price of the product
	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
	Addition homopolymerisation products in which a single monomer contributes more than 99% by weight to the total polymer content	<p>Manufacture in which:</p> <p>the value of all the materials used does not exceed 50% of the ex works price of the product;</p> <p>the value of any materials of Chapter 39 used does not exceed 20% of the ex works price of the product (3)</p>	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	Manufacture in which the value of all the



	Made of fabrics	of Chapter 39 used does not exceed 20% of the ex works price of the product (3) Manufacture from yarn (5)	materials used does not exceed 25% of the ex works price of the product
300670	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	Manufacture in which the value of all the materials used does not exceed 50% of the ex works price of the product	
ex 300692	Waste pharmaceuticals; Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex works price of the product	
ex Chapter 31	Fertilisers; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product
ex 3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorous and potassium; other fertilisers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: sodium nitrate calcium cyanamide potassium sulphate magnesium potassium sulphate	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; the value of all the materials used does not exceed 50% of the ex works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes (6)	Manufacture from materials of any heading, except headings 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

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ex Chapter 33	Essential oils and resinoids; per• fumery,	Manufacture in which all the mate•rials used are	Manufacture in which the value of all the
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	cosmetic or toilet preparations; except for:	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	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 distillation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different group (7) 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) (1)	Other operations than those referred to in column (3) 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
3404	Artificial waxes: waxes and prepared  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	
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, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:		
	Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading 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	
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, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:		
	Instant print film for colour photography, in packs	Manufacture in which all the materials used are classified within a heading other than heading Nos. 3701 or 3702. However, materials from heading No 3702 may be used provided their value does not exceed 30% of the ex works price of the product	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, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, 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
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	

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duct. However, materials classified within the	Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product
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		same heading may be used provided their value does not exceed 20% 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 dye stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex works price of the products	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50% of the ex works price of the products	
3811	Anti knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		

	Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading No. 3811 used does not exceed 50% of the ex works price of the product
	Other	Manufacture in which the value of all the materials used does not exceed 50% of the ex works price of the product
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti oxidising preparations and other compound stabilisers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex works price of the product
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
ex 3821	Prepared culture media for the maintenance of micro organisms (including viruses and the like) or of plant, human or animal cells.	Manufacture in which the value of all the materials used does not exceed 50% of the ex works price of the product
3822	Diagnostic or laboratory reagents on a backing 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:

The following of this heading: Prepared binders for foundry moulds or cores based on natural resinous products  
Naphthenic acids, their water insoluble salts and their esters  
Sorbitol other than that of heading No 2905

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

Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanamines; thiophenatesulphonic acids of oils obtained from bituminous minerals, and their salts

Ion exchangers

Getters for vacuum tubes

Alkaline iron oxide for the purification of gas  
Ammoniacal gas liquors and spent oxide produced in coal gas purification  
Sulphonaphthenic acids, their water insoluble salts and their esters  
Fusel oil and Dippel's oil  
Mixtures of salts having different anions  
Copying pastes with a basis of gelatin, whether or not on a paper or textile backing

Other

Manufacture in which the value of all the materials used does not exceed 50% of the ex works price of the product

ex 3825

Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in note 6 to this chapter:

Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included

Manufacture in which the value of all the materials used does not exceed 50% of the ex works price of the product

Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes

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

Syringes, needles, catheters, cannulae and the like

Manufacture in which:  
all the materials used are classified within a

Manufacture in which the value of all the materials used does not exceed 25% of the ex



		heading other than that of the product; the value of all the materials used does not exceed 40% of the ex works price of the product	works price of the product
	Clinical waste: surgical gloves, mittens and mitts	Manufacture in which all the materials used are classified within a heading other than that of the product	
3826	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50% of the ex works price of the product	
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for heading Nos. ex 3907 and 3912 for which the rules are set out be- low:  Addition homopolymerisation products in which a single monomer contributes more than 99% by weight to the total polymer content	Manufacture in which: the value of all the materials used does not exceed 50% of the ex works price of the product; the value of any materials of Chapter 39 used does not exceed 20% of the ex works price of the product (3)	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 (3)	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 (3)	
	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		except for headings Nos. ex 3916, ex 3917, ex
3916 to 3921	Semi manufactures and articles of plastics;		

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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

	3920 and ex 3921, for which the rules are set out below:		
:	Flat products, further worked than only surface worked or cut into forms other than rectangular (including square); other products, further worked than only surface worked Other:	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
	Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: the value of all the materials used does not exceed 50 % of the ex works price of the product; the value of any materials of Chapter 39 used does not exceed 20 % of the ex works price of the product (3)	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 (3)	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: the value of all the materials used does not exceed 50 % of the ex works price of the product; 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 neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 25 % of the ex works price of the product
ex 3921	Foils of plastic, metallised	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron (4)	Manufacture in which the value of all the materials used does not exceed 25 % of the ex works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps,

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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

	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 Nos. 4011 or 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than fur skins) and leather; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4102		Removal of wool from sheep or lamb skins, with wool on	
	Raw skins of sheep or lambs, without wool on		
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of tanned leather	Manufacture in which all the materials used are classified within a heading other than that of the product
4107, 4112 and 4113	Leather further prepared after tanning or crusting, including parchment dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114	Retanning of tanned leather	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 4114	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of heading Nos. 4104 to 4107, 4112 or 4113, 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	
ex Chapter 43	Fur skins 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 fur skins, assembled:		
	Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non assembled tanned or dressed fur skins	
	Other	Manufacture from non assembled, tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of fur skin	Manufacture from non assembled tanned or dressed fur skins 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	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	Sanding or finger jointing
ex 4410 to ex 4413	Beadings and mouldings	Beading or moulding
	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
ex 4418	Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used
ex 4421	Beadings and mouldings	Beading or moulding
	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

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ex Chapter 48	Paper and paperboard; articles of paper pulp, of	Manufacture in which all the materials used are
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	paper or of paper• board; except for:	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 off• set plates, of paper, whether or not put up in boxes	Manufacture from paper making materials of Chapter 47
4817	Envelopes, letter cards, plain post• cards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing com•pendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacturing in which: all the materials used are classi•fied within a heading other than that of the product; the value of all the materials used does not exceed 50 % of the ex works price of the prod•uct
ex 4818	Toilet paper	Manufacture from paper making materials of Chapter 47
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: all the materials used are classi•fied within a heading other than that of the product; the value of all the materials used does not exceed 50 % of the ex works price of the prod•uct
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not ex•ceed 50 % of the ex works price of the product
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fi•bres, cut to size or shape	Manufacture from paper making materials of Chapter 47
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture in which all the mate•rials used are classified within a heading other than that of the product
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announce•ments, whether or not illustrated, with or without envelopes or trim•mings	Manufacture from materials not classified within heading Nos. 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 pa•perboard	Manufacture in which: all the materials used are classi•fied within a heading other than that of the product; the value of all the materials used does not exceed 50 % of the ex works price of the prod•uct
	Other	Manufacture from materials not classified in heading Nos. 4909 or 4911
ex Chapter 50	Silk; except for:	Manufacture in which all the mate•rials used are



		classified within a heading other than that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from (5) raw silk or silk waste carded or combed or otherwise prepared for spinning, other natural fibres not carded or combed or otherwise prepared for spinning, chemical materials or textile pulp, or paper making materials	
5007	Woven fabrics of silk or of silk waste	Manufacture from yarn (5)	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex works price of the product
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 (5) raw silk or silk waste carded or combed or otherwise prepared for spinning, natural fibres not carded or combed or otherwise prepared for spinning, chemical materials or textile pulp, or paper making materials	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	Manufacture from yarn (5)	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex works price of the product
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 (5) raw silk or silk waste carded or combed or otherwise prepared for spinning, natural fibres not carded or combed or otherwise	

		prepared for spinning, chemical materials or textile pulp, or paper making materials	
5208 to 5212	Woven fabrics of cotton	Manufacture from yarn (5)	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, carding, 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 (5) raw silk or silk waste carded or combed or otherwise prepared for spinning, natural fibres not carded or combed or otherwise prepared for spinning, chemical materials or textile pulp, or paper making materials	
5309 to 5311	Yarn, monofilament and thread of man made filaments	Manufacture from (5) raw silk or silk waste carded or combed or otherwise prepared for spinning, natural fibres not carded or combed or otherwise prepared for spinning, chemical materials or textile pulp, or paper making materials	
5407 and 5408	Woven fabrics of man made filament yarn:	Manufacture from yarn (5)	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, carding, 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 (5) raw silk or silk waste carded or combed or otherwise prepared for spinning, natural fibres not carded or combed or otherwise prepared for spinning, chemical materials or textile pulp, or	

		paper making materials	
5512 to 5516	Woven fabrics of man made staple fibres:	Manufacture from yarn (5)	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex works price of the product
ex Chapter 56	Wadding, felt and non wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from (5): coir yarn, natural fibres, chemical materials or textile pulp, or paper making materials	
5602	Felt, whether or not impregnated, coated, covered or laminated:  Needleloom felt	Manufacture from (5): natural fibres, chemical materials or textile pulp	
	Other	Manufacture from (5) natural fibres, man made staple fibres, or 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 (5): natural fibres not carded or combed or otherwise processed for spinning, chemical materials or textile pulp, or paper making materials	
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from (5): natural fibres, man made staple fibres not carded or combed or otherwise processed for spinning, chemical materials or textile pulp, or paper making materials	

5606	Gimped yarn, and strip and the like of heading 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 (5): natural fibres, man made staple fibres not carded or combed or otherwise processed for spinning, chemical materials or textile pulp, or paper making materials	
Chapter 57	Carpets and other textile floor coverings:		
	Of needle loom felt	Manufacture from (5): natural fibres, or chemical materials or textile pulp. However jute fabric may be used as backing	
	Of other felt	Manufacture from (5): natural fibres not carded or combed or otherwise processed for spinning, or chemical materials or textile pulp	
	Other	Manufacture from yarn (5). However jute fabric may be used as backing	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	Manufacture from yarn (5)	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex works price of the product
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 the value of all the materials used does not exceed 50 % of the ex works price of the product	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	Manufacture from yarn	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing,

permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex works price of the product

5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn (5)	
5905	Textile wall coverings:	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, carding, 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	Rubberised textile fabrics, other than those of heading No 5902	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	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, carding, 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
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	
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	Manufacture from yarn (5)	

	and/or weft, or flat woven with multiple warp and/or weft of heading No 5911		
	Other	Manufacture from yarn (5)	
Chapter 60	Knitted or crocheted fabrics	Manufacture from yarn (5)	
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 fabric	
	Other	Manufacture from yarn (8)	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from fabric	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		
	Embroidered	Manufacture from yarn (8) (5)	Manufacture from Unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex works price of the product (5)
	Other	Manufacture from yarn (8) (5)	Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, Permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted goods of heading Nos 6213 and 6214 used does not exceed 47,5 % of the ex works price of the product
ex 6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212		
	Embroidered	Manufacture from yarn (8)	Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex works price of the product (8)
	Other	Manufacture from yarn (8) (5)	Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product (5)
	Fire resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn (8)	Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex works price of the product

(8)

	Interlinings for collars and cuffs, cut out	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex works price of the product	
ex 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 (8): natural fibres, or chemical materials or textile pulp	
	Other:		
	Embroidered	Manufacture from yarn (5) (9)	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 yarn (5) (9)	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from yarn (5)	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:	Manufacture from fabric	
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 25% of the ex works price of the set	
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	

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6505	Hats and other headgear, knitted or crocheted, or Manufacture from yarn or textile fibres (5)	product
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	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		
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	
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, ex 7004 and ex 7005	Glass with a non reflecting layer	Manufacture from materials of heading No 7001	
7006	Glass of heading No 7003, 7004 or 7005, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:		
	Glass plate substrate coated with dielectric thin film, semiconductor grade, in accordance with SEMII standards (10)	Manufacture from non coated glass plate substrate of heading No 7006	
	Other	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

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Manufacture from materials of heading No 7001

	rear view mirrors		
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	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	Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex works price of the product or 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: uncoloured slivers, rovings, yarn or chopped strands, or glass wool	
ex Chapter 71	Natural or cultured pearls, precious or semi precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi precious stones	
7106, 7108 and 7110	Precious metals:		
	Unwrought	Manufacture from materials not classified within heading No 7106, 7108 or 7110	Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110 Or Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals
ex 7107, ex 7109 and ex 7111	Semi manufactured or in powder form Metals clad with precious metals, semi manufactured	Manufacture from unwrought precious metals Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50% of the ex works price of the product	

	reconstructed)	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	Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50 % of the ex works price of the product
ex Chapter 72	Iron and steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
7207	Semi finished products of iron or non alloy steel	Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205	
7208 to 7216	Flat rolled products, bars and rods, angles, shapes and sections of iron or non alloy steel	Manufacture from ingots or other primary forms or semi finished materials of headings No 7206 or 7207	
7217	Wire of iron or non alloy steel	Manufacture from semi finished materials of heading No 7207	
ex 7218	Semi finished products	Manufacture from materials of headings No 7201, 7202, 7203, 7204 or 7205	
7219 to 7222	Flat rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms or semi finished materials of heading No 7218	
7223	Wire of stainless steel	Manufacture from semi finished materials of heading No 7218	
ex 7224	Semi finished products	Manufacture from materials of headings No 7201, 7202, 7203, 7204 or 7205	
7225 to 7228	Flat rolled products, hot rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non alloy steel	Manufacture from ingots or other primary forms or semi finished materials of headings No 7206, 7207, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi finished materials of heading No 7224	
ex Chapter 73	Articles of iron or steel; except for	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading No 7206	
7302	Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross ties), fish plates, chairs, chair wedges, sole	Manufacture from materials of heading No 7206	

	plates (base plates), rail clips, bed• plates, ties and other material spe• cialised for jointing or fixing rails	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No 7206, 7207, 7218 or 7224
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, thread• ing, 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, ba• lustrades, 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 mate• rials 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: all the materials used are classi• fied within a heading other than that of the product; the value of all the materials used does not exceed 50 % of the ex works price of the product
7401	Copper mattes; cement (precipitated copper)copper	Manufacture in which all the mate• rials 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 mate• rials used are classified within a heading other than that of the product
7402	Refined copper and copper alloys, unwrought: Refined copper	Manufacture in which all the mate• rials 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 mate• rials used are classified within a heading other than that of the product
7405	Master alloys of copper	Manufacture in which all the mate• rials used are

ex Chapter 75	Nickel and articles thereof; except for:	classified within a heading other than that of the product Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 50% of the ex works price of the product	
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: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 50% of the ex works price of the product	
7601	Unwrought aluminium	Manufacture in which: all the materials used are classified within a heading other than that of the product; and the value of all the materials used does not exceed 50 % of the ex works price of the product	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
7602	Aluminium waste and 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: all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; the value of all the materials used does not exceed 50% of the ex works price of the product	
Chapter 77	Reserved for possible future use in HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 50% of the ex works price of the product	
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: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 50 % of the ex works price of the product
7901	Zinc and articles thereof; except for:	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 50 % of the ex works price of the product
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: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 50 % of the ex works price of the product
8001	Unwrought tin	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

		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
8207	Interchangeable tools for hand tools, whether or not power operated, or for machine tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex works price of the product
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex works price of the product
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used
8215	Spoons, forks, ladles, skimmers, cake servers, fish knives, butter knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8302 may be used provided their value does not exceed 20 % of the ex works price of the product



ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30% of the ex works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex works price of the product	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 the value of all the materials used does not exceed 30 % of the ex works price of the final product	
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); superheated water boilers	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex works price of the product	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	
8411	Turbo jets, turbo propellers and other gas turbines	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex works price of the product	Manufacture in which the value of all the materials used does not exceed 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
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ex 8413	Rotary positive displacement pumps	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex works price of the product	Manufacture in which the value of all the materials used does not exceed 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: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex works price of the product;  the value of all the non originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex works price of the product
ex 8419	Machines for wood, paper pulp and paperboard industries	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex works price of the product; where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex works price of the product; where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex works price of the product

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8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines;	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 25 % of the ex works price of the product
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	operated counting or checking machines; weighing machine weights of all kinds	heading other than that of the product; the value of all the materials used does not exceed 40% of the ex works price of the product	works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex works price of the product; 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  Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product  Manufacture: in which the value of all the materials used does not exceed 40 % of the ex works price of the product; where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile drivers and pile extractors; snow ploughs and snow blowers	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex works price of the product; where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 10 % of the ex works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex works price of the product
ex8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	where, within the above limit, the materials classified within the same heading as the product
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex works price of the product;	

Manufacture in which the value of all the materials used does not exceed 30 % of the ex works price of the product

		are only used up to a value of 25 % 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	<p>Manufacture:</p> <p>in which the value of all the materials used does not exceed 40 % of the ex works price of the product;</p> <p>where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex works price of the product
ex8443	Office machines (for example, type• writers, calculating machines, auto•matic 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	
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	<p>Manufacture:</p> <p>in which the value of all the materials used does not exceed 40 % of the ex works price of the product;</p> <p>where the value of all the non originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used;</p> <p>where the thread tension, crochet and zigzag mechanisms used are already originating</p>	
	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 headings Nos 8456 to 8466; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	
	Water jet cutting machines; Parts and accessories of water jet cutting machines	<p>Manufacture in which:</p> <p>all the materials used are classified within a heading other than that of the product;</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex works price of the product

		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, type• writers, calculating machines, auto•matic 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: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	
ex 8486	Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electro• chemical, electron beam, ionic beam or plasma arc processes and parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	
	Machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	
	Machine tools for working stone, ceramics, concrete, asbestos cement or like mineral materials or for cold working glass and parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	
	Marking out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	
	Moulds, injection or compression types	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product	
	Lifting, handling, loading or unloading machinery	Manufacture: in which the value of all the materials used does	



eed 40 % of the ex works price of the

Manufacture in which the value of all the materials used does not exceed 30 % of the ex works price of the product

		product; where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex works price of the product	
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex works price of the product; 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: in which the value of all the materials used does not exceed 40 % of the ex works price of the product; where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 10 % of the ex works price of the product	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	
ex 8517	Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443, 8525, 8527 or 8528;	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex works price of the product; 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

ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio frequency electric amplifiers; electric sound amplifier sets	<p>Manufacture:</p> <p>in which the value of all the materials used does not exceed 40 % of the ex works price of the product;</p> <p>where the value of all the non originating materials used does not exceed the value of the originating materials used</p>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex works price of the product
8519	Sound recording or reproducing apparatus	<p>Manufacture:</p> <p>in which the value of all the materials used does not exceed 40 % of the ex works price of the product;</p> <p>where the value of all the non originating materials used does not exceed the value of the originating materials used</p>	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	<p>Manufacture:</p> <p>in which the value of all the materials used does not exceed 40 % of the ex works price of the product;</p> <p>where the value of all the non originating materials used does not exceed the value of the originating materials used</p>	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 or 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	
8523	Discs, tapes, solid state non volatile storage devices, smart cards and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37:		
	Unrecorded discs, tapes, solid state non volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37;	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	
	Recorded discs, tapes solid state non volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37	<p>Manufacture:</p> <p>in which the value of all the materials used does not exceed 40 % of the ex works price of the product;</p> <p>where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 10 % of the ex works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex works price of the product

	Matrices and masters for the production of discs, but excluding products of Chapter 37;	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	
	Proximity cards and smart cards with two or more electronic integrated circuits	Manufacture in which all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex works price of the product
	Smart cards with one electronic integrated circuit	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex works price of the product; 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
8525	Transmission apparatus for radio broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; digital cameras and video camera recorders	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex works price of the product; where the value of all the non originating materials used does not exceed the value of the originating materials used	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: in which the value of all the materials used does not exceed 40 % of the ex works price of the product; where the value of all the non originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex works price of the product
8527	Reception apparatus for radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex works price of the product; where the value of all the non originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex works price of the product
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not		

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	incorporating radio broadcast receivers or sound or video recording or reproducing apparatus:
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	Monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data processing system of heading 8471	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	
	Other monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex works price of the product; 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  Suitable for use solely or principally with monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data processing system of heading 8471	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product  Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex works price of the product
	Other	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex works price of the product; 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	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, and other connectors, junction boxes), for a voltage exceeding 1 000 Volt	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex works price of the product; where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex works price of the product
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders and other connectors, junction		

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boxes), for a voltage not exceeding 1 000 Volt;

	connectors for optical fibres, optical fibre bundles or cables:		
	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1 000 Volt	<p>Manufacture:</p> <p>in which the value of all the materials used does not exceed 40 % of the ex works price of the product;</p> <p>where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex works price of the product
	Connectors for optical fibres, optical fibre bundles or cables		
	Of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product	
	Of ceramics	Manufacture in which all the materials used are classified within a heading other than that of the product	
	Of copper	<p>Manufacture in which:</p> <p>all the materials used are classified within a heading other than that of the product;</p> <p>the value of all the materials used does not exceed 50 % of the ex works price of the product</p>	
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	<p>Manufacture:</p> <p>in which the value of all the materials used does not exceed 40 % of the ex works price of the product;</p> <p>where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex works price of the product
ex 8541	Diodes, transistors and similar semiconductor devices, except wafers not yet cut into chips	<p>Manufacture in which:</p> <p>all the materials used are classified within a heading other than that of the product;</p> <p>the value of all the materials used does not exceed 40 % of the ex works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex works price of the product
8542	Electronic integrated circuits		
	Monolithic integrated circuits	<p>Manufacture:</p> <p>in which the value of all the materials used does not exceed 40 % of the ex works price of the product;</p> <p>where, within the above limit, the materials</p>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex works price of the product



		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	
	Multichips which are parts of machinery or apparatus, not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	
	Other	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex works price of the product; where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10 % of the ex works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter:		

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Electronic micro assemblies	Manufacture in which: the value of all the materials used does not	Manufacture in which the value of all the materials used does not exceed 25 % of the ex
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		exceed 40 % of the ex works price of the product, and within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex works price of the product	works price of the product
	Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including 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: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling stock and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	
8709	Works trucks, self propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex works price of the product
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side cars; side cars:  With reciprocating internal combustion piston engine of a cylinder capacity:  Not exceeding 50 cc	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex works price of the product; where the value of all the non originating	Manufacture in which the value of all the materials used does not exceed 20 % of the ex works price of the product

		materials used does not exceed the value of the originating materials used	
	Exceeding 50 cc	<p>Manufacture:</p> <p>in which the value of all the materials used does not exceed 40 % of the ex works price of the product;</p> <p>where the value of all the non originating materials used does not exceed the value of the originating materials used</p>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex works price of the product
	Other	<p>Manufacture:</p> <p>in which the value of all the materials used does not exceed 40 % of the ex works price of the product;</p> <p>where the value of all the non originating materials used does not exceed the value of the originating materials used</p>	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	<p>Manufacture in which:</p> <p>all the materials used are classified within a heading other than that of the product;</p> <p>the value of all the materials used does not exceed 40 % of the ex works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex works price of the product
8716	Trailers and semi trailers; other vehicles, not mechanically propelled; parts thereof	<p>Manufacture in which:</p> <p>all the materials used are classified within a heading other than that of the product;</p> <p>the value of all the materials used does not exceed 40 % of the ex works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 8804	Rotocrafts	Manufacture from materials of any heading including other materials of heading No 8804	
8805	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	
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are	

thin a heading other than that of the product. However, hulls of heading No 8906 may	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product  Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product  Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product  Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
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ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	not be used  Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex works price of the product;  the value of all the non originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex works price of the product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs.	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex works price of the product;  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: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex works price of the product;  the value of all the non originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex works price of the product

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does not exceed the value of the originating

		materials used	
9011	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	<p>Manufacture in which:</p> <p>all the materials used are classified within a heading other than that of the product;</p> <p>the value of all the materials used does not exceed 40 % of the ex works price of the product;</p> <p>the value of all the non originating materials used does not exceed the value of the originating materials used</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	
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	<p>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro medical apparatus and sight testing instruments:</p> <p>Dentists' chairs incorporating dental appliances or dentists' spittoons</p> <p>Other</p>	<p>Manufacture from materials of any heading, including other materials of heading No 9018</p> <p>Manufacture in which:</p> <p>all the materials used are classified within a heading other than that of the product;</p> <p>the value of all the materials used does not exceed 40 % of the ex works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex works price of the product</p>
9019	Mechanotherapy appliances; massage apparatus; psychological aptitude testing apparatus; ozone therapy, oxygen therapy,	Manufacture in which:	Manufacture in which the value of all the materials used does not exceed 25 % of the ex works price of the product
		all the materials used are classified within a heading other than that of the product;	



	aerosol therapy, artificial respiration or other therapeutic respiration apparatus	the value of all the materials used does not exceed 40 % of the ex works price of the product	
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex works price of the product	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	
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 No 9014, 9015, 9028 or 9032.	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
	Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	
	Other	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex works price of the product; 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

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9029	Revolution counters, production counters,	Manufacture in which the value of all the
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	taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading Nos. 9014 or 9015; stroboscopes	materials used does not exceed 40 % of the ex works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X- ray, cosmic or other ionising radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	
9105	Other clocks	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex works price of the product; where the value of all the non originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex works price of the product
9109	Clock movements, complete and assembled	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex works price of the product; where the value of all the non originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex works price of the product; where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 10 % of the ex works price of the	Manufacture in which the value of all the materials used does not exceed 30 % of the ex works price of the product

		product	
9111	Watch cases and parts thereof	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex works price of the product
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex works price of the product	Manufacture in which the value of all the materials used does not exceed 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  Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product  Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name plates and the like; prefabricated buildings; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	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 <sup>2</sup> or less	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture from cotton cloth already ready made up in a form ready for use of heading No 9401 or 9403, provided: its value does not exceed 25 % of the ex works price of the product; all the other materials used are already	originating and are classified in a heading other

Manufacture in  
which the value of  
all the materials  
used does not  
exceed 40 % of  
the ex works price  
of the product

		than heading No 9401 or 9403
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
ex 9503	Other toys; reduced size ( scale ) models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 9506	Golf clubs and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly shaped blocks for making golf club heads may be used
ex Chapter 96	Miscellaneous manufactured articles; except for	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from worked carving materials of the same heading
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product
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: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not

		exceed 50 % of the ex works price of the product
9608	Ball points pens; felt tipped and other porous tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; penholders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609	Manufacture in which all the materials used are classified within a heading other than that of the product. However, nibs or nib points classified within the same heading may be used
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink pads, whether or not inked, with or without boxes	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 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 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 II (A)**

Derogations from the list of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status, according to Article 8(2) of this protocol

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

## Common provisions

1. For the products described in the table below, the following rules may also apply instead of the rules set out in Annex II.

2. A proof of origin issued or made out pursuant to this Annex shall contain the following statement in English:

Derogation Annex II(a) of Protocol 1: materials of HS heading No , originating from used.

These statements shall be contained in box 7 of movement certificates EUR.1 referred to in Article 20 of this Protocol, or shall be added to the origin declaration referred to in Article 24 of this Protocol.

3. The SACU Member States and Mozambique and the UK shall take the measures necessary on their part to implement this Annex.

HS heading	Description of product	Working or processing, carried out on non originating materials, which confers originating status
ex Chapter 4	Dairy produce, with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture in which all the materials of Chapter 4 used are wholly obtained
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut	Manufacture in which all the materials of Chapter 6 used are wholly

ex Chapter 8	flowers and ornamental foliage Edible fruit and nuts; peel of citrus fruits or melons, with a content of materials of Chapter 17 not more than 20 % by weight	obtained. Manufacture in which all the materials of Chapter 8 used are wholly obtained,
ex 1101 to ex 1104	Products of the milling industry, of cereals other than rice	Manufacture from cereals of Chapter 10, other than rice of heading 1006
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture from materials of any heading except that of the product
1301	Lac; natural gums, resins, gum resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 60 % of the ex works price of the product
ex 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: other than mucilages and thickeners, modified, derived from vegetable products	Manufacture in which the value of all the materials used does not exceed 60 % of the ex works price of the product
ex 1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified; other than solid fractions	Manufacture from materials of any heading except that of the product
ex 1507 to ex 1515	Vegetable oils and their fractions: Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture from materials of any subheading except that of the product
ex 1516	other than olive oils under headings 1509 and 1510 Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, re-esterified or elaidinised, whether or not refined, but not further prepared: fats and oils and their fractions of hydrogenated castor oil, so called opal wax	Manufacture from materials of any heading except that of the product Manufacture from materials classified in a heading other than that of the product
ex Chapter 18	Cocoa and cocoa preparations, with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture from materials of any heading, except that of the product
ex 1901	Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa in more than 40 % by weight calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa in more than 5 % by weight calculated on a totally defatted basis, not elsewhere specified or included.	



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content of materials of Chapter 17 not more than 20 % by weight	Manufacture from materials of any heading, except that of the product
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1902	<p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared</p> <p>containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs</p> <p>containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs</p>	<p>Manufacture in which all the products of Chapter 11 used are originating</p> <p>Manufacture in which: all the products of Chapter 11 used are originating, all the materials of Chapters 2 and 3 used are wholly obtained</p>
1903	<p>Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, sifting or similar forms: with a content of materials of heading 1108.13 (potato starch) not more than 20 % by weight</p>	<p>Manufacture from materials of any heading, except that of the product</p>
1904	<p>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre cooked or otherwise prepared, not elsewhere specified or included: with a content of materials of Chapter 17 not more than 20 % by weight</p>	<p>Manufacture: from materials of any heading, except those of heading 1806, in which all the products of Chapter 11 used are originating</p>
1905	<p>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</p>	<p>Manufacture in which all the products of Chapter 11 used are originating</p>
ex Chapter 20	<p>Preparations of vegetables, fruit, nuts or other parts of plants: from materials other than those of subheading 0711.51 from materials other than of headings 2002, 2003, 2008 and 2009 with a content of materials of Chapter 17 not more than 20 % by weight</p>	<p>Manufacture in which the value of all the materials used does not exceed 60 % of the ex works price of the product</p>
ex Chapter 21	<p>Miscellaneous edible preparations: with a content of materials of Chapters 4 and 17 not more than 20 % by weight</p>	<p>Manufacture in which the value of all the materials used does not exceed 60 % of the ex works price of the product</p>
ex Chapter 23	<p>Residues and waste from the food industries; prepared animal fodder: with a content of maize or materials of Chapters 2, 4 and 17 not more than 20 % by weight</p>	<p>Manufacture in which the value of all the materials used does not exceed 60 % of the ex works price of the product</p>

**ANNEX III****Form for movement certificate**

1. Movement certificates EUR.1 shall be made out on the form of which a specimen appears in this Annex. This form shall be printed in one or more of the languages in which the Agreement is drawn up. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State. If they are handwritten, they shall be completed in ink and in capital letters.
2. Each certificate shall measure 210 × 297 mm, a tolerance of up to plus 8mm or minus 5mm 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<sup>2</sup>. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
3. The exporting States may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case each certificate must include a reference to such approval. Each certificate 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.

**ANNEX IV****ANNEX V A****ANNEX V B****ANNEX VI****Information certificate**

1. The form of information certificate given in this Annex shall be used and be printed in one or more of the official languages in which the Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting State. Information certificates shall be completed in one of those languages; if they are handwritten, they shall be completed in ink in capital letters. They shall bear a serial number, whether or not printed, by which they can be identified.
2. The information certificate shall measure 210 × 297 mm, a tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m<sup>2</sup>.
3. The national administrators may reserve the right to print the forms themselves or may have them printed by printers approved by them. In the latter case, each form must include a reference to such approval. The forms shall bear the name and address of the printer or a mark by which the printer can be identified.

**Annex VII***Notes*

1. If the boxes in the form are not sufficient to contain all relevant information, additional pages may be attached to the form. In this case, the mention "see annex" shall be entered in the box concerned.
2. If possible, samples or other illustrative material (pictures, designs, catalogues etc) of the final product and of the materials should accompany the form.
3. A form shall be completed for each product covered by the request.

Boxes 3, 4, 5 and 7: "third country" means any country which is not referred to in Articles 3, 4, 4A and 6 of this Protocol.

Box 12: If third country materials have been worked or processed in the States or territories referred to in Articles 3, 4 and 6 of this Protocol without obtaining origin, before being further processed in the SACU Member State or Mozambique requesting the derogation, indicate the working or processing carried out in the States or territories referred to in Articles 3, 4, 4A and 6 of this Protocol.

Box 13: The dates to be indicated are the initial and final one for the period in which EUR.1 certificates may be issued under the derogation

Box 18: Indicate either the percentage of added value in respect of the ex-works price of the product or the monetary amount of added-value for unit of the product.

Box 19: If alternative sources of material exist, indicate here what they are and, if possible, the reasons of cost or other reasons why they are not used.

Box 20: Indicate possible further investments or suppliers "differentiation" which make the derogation necessary for only a limited period of time.

**ANNEX VIII**

**Overseas countries and territories**

Within the meaning of this Protocol overseas countries and territories shall mean the countries and territories listed below:

(This list is without prejudice to the status of these countries and territories, or future changes in their status.)

EU OCTs means the countries and territories listed in paragraphs 1 to 3 below.

1. Overseas countries and territories that have special relations with the Kingdom of Denmark:
  - Greenland.
2. Overseas countries and territories that have special relations with the French Republic:
  - New Caledonia and Dependencies,
  - French Polynesia,
  - French Southern and Antarctic Territories,
  - Wallis and Futuna Islands,
  - Saint Barthelemy,
  - Saint Pierre and Miquelon.
3. Overseas countries and territories that have special relations with the Kingdom of the Netherlands:
  - Aruba,
  - Bonaire,
  - Curaçao,
  - Saba,
  - Sint Eustatius,
  - Sint Maarten.

"UK OCTs" means the countries and territories listed in paragraph 4.

4. Overseas countries and territories that have special relations with the United Kingdom of Great Britain and Northern Ireland:
  - Anguilla,
  - Bermuda
  - Cayman Islands,
  - Falkland Islands,
  - South Georgia and South Sandwich Islands,
  - Montserrat,
  - Pitcairn,
  - Saint Helena and its Dependencies,
  - British Antarctic Territory,

- British Indian Ocean Territory,
- Turks and Caicos Islands,
- British Virgin Islands.

**ANNEX IX****JOINT DECLARATIONS****A. JOINT DECLARATION ON CAPACITY BUILDING FOR IMPLEMENTATION OF THE RULES OF ORIGIN OF THIS AGREEMENT**

1. In accordance with Article 113 of this Agreement, the UK may provide to the SACU Member States and Mozambique capacity building to help them prepare for the implementation of the rules of origin of this Agreement. The proposed activities may include seminars, project groups, experts' visits and training.
2. As for GSP cumulation, after capacity building is provided as above, assessment and recommendations for implementation can be made. Furthermore, when in the UK's, SACU Member States or Mozambique's view, implementation difficulties arise, evaluations of the operational capacity of SACU Member States or Mozambique to administer and control the functioning of the relevant provisions will take place jointly between the UK and SACU Member States or Mozambique experts. The outcome of such evaluations will be raised at the Committee with a view to adopting any appropriate measures to improve the situation where necessary and to fine tuning the capacity building efforts provided by the UK.

**B. JOINT DECLARATION CONCERNING THE PRINCIPALITY OF ANDORRA**

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonised System shall be accepted by the UK, SACU Member States and Mozambique as originating in the EU within the meaning of this Agreement.
2. Protocol 1 shall apply mutatis mutandis for the purpose of defining the originating status of the above mentioned products.

**C. JOINT DECLARATION CONCERNING THE REPUBLIC OF SAN MARINO**

1. Products originating in the Republic of San Marino shall be accepted by the UK, SACU Member States and Mozambique as originating in the EU within the meaning of this Agreement.
2. Protocol 1 shall apply mutatis mutandis for the purpose of defining the originating status of the above mentioned products.

**D. JOINT DECLARATION CONCERNING PROTOCOL 1 AND A FUTURE APPROACH TO RULES OF ORIGIN**

In the event of an agreement between the United Kingdom and the European Union, the Parties approve taking the necessary steps, as a matter of urgency, to update Protocol 1 of the Agreement and, at that point, to consider any relevant developments. Any necessary steps will be taken in accordance with the procedures of the Trade and Development Committee contained in Protocol 1.

**Annex 2****RULES OF ORIGIN****PART I DEFINITIONS**

For purposes of this Annex, the following definitions shall apply:

- (a) "**Certificate of Origin**" means the documentary proof of origin issued by a Designated Competent Authority, confirming that a particular Product complies with the origin criteria applying to preferential trade under the Annex Protocol on Trade in Goods and in accordance with paragraph 1(a) of Article 17 of this Annex;
- (b) "Chapter" means the two-digit Chapters code used in the nomenclature which makes up the Harmonised System;
- (c) "**CIF Value**" means the price paid by the importer that includes the costs, insurance and freight needed to transport goods to a port of destination;
- (d) "**Classified**" refers to the classification of a Product or Material under a particular Heading or Sub-heading of the Harmonised System;

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- (e) **"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;
- (f) **"Country of origin"** means the State Party in which the Goods have been Produced or manufactured, according to the criteria laid down in this Annex;
- (g) **"Customs authority"** means the administrative authority responsible for administering Customs Laws in a State Party;
- (h) **"Customs value"** means the value as determined in accordance with the WTO Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (WTO Agreement on customs valuation);
- (i) **"Designated Competent Authority"** means a body or organisation designated by a State Party to issue Certificates of Origin;
- (j) **"Exporter"** means any natural or legal person who exports goods to the Territory of another State Party, who is able to prove the origin of the Goods, whether or not that person is the manufacturer and whether or not that person carries out the export formalities;
- (k) **"Ex-works Price"** means the price paid for the Product ex-works to the manufacturer in the States Party 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 paid which are, or may be, repaid when the Product obtained is exported;
- (l) **"Free Trade Area"** means the territories of the State Parties of the African Continental Free Trade Area;
- (m) **"Generally Accepted Accounting Principles"** means a framework of accounting standards, rules and procedures defined by the accounting professional bodies and recognised by States Parties with respect to the recording of revenues, expenses, costs, assets, and liabilities, the disclosure of information, and the preparation of financial statements. Generally Accepted Accounting Principles may encompass broad guidelines for general application, as well as detailed standards, practices, and procedures;
- (n) **"Goods"** means both Materials and Products;
- (o) **"Heading"** means the four-digit Headings used in the nomenclature which makes up the Harmonized System (Harmonised System);
- (p) **"Manufacture"** means any kind of working or processing including assembly or specific operations;
- (q) **"Material"** means any ingredient, raw material, component or part used in the Manufacture of a Product;
- (r) **"Origin Declaration"** means an appropriate statement as to the origin of the Goods made, in connection with their exportation by the manufacturer, Producer, supplier, Exporter or any other competent person on the commercial invoice or any other document relating to the Goods;

- (s) **"Producer"** includes a mining, manufacturing or agricultural enterprise or any other individual grower or craftsman who supplies Goods for export;
- (t) **"Product"** means the output of a manufacturing process, even if it is intended for later use in another manufacturing operation;
- (u) **"Special Economic Arrangements/Zones"** means special regulatory provisions applicable in a geographical demarcation within a State Party's Territory where the legal, regulatory and fiscal and Customs schemes, applicable to business differ, generally in a more liberal way, from those in application in the rest of that State Party's Territory;
- (v) **"Sub-heading"** means the six-digit code used in the nomenclature which makes up the Harmonized System;
- (w) **"Territory"** means the State Party's Territory including the territorial sea as defined under the UN Convention on the Law of the Sea 1982 (UNCLOS);

## Article

### 3 Objectives

- (x) **"Value Added"** means the difference between the ex-works price of a finished Product and the Customs Value of the Material imported from outside the State Parties and used in the production; and
- (y) **"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 any State Party.

## PART II

### PURPOSE, OBJECTIVES AND ORIGIN CONFERRING CRITERIA

#### Article 2 Purpose

The purpose of this Annex is to implement provisions of the Protocol on Trade in Goods concerning Rules of Origin and to ensure that there are transparent, clear and predictable criteria for determining eligibility for preferential treatment in the AfCFTA.

The objectives of this Annex are to:

- (a) deepen market integration at regional and continental levels;
- (b) boost

- intra-Africa trade;
- (c) promote regional and continental value chains; and
- (d) foster economic transformation of the continent through industrialization.

#### Article 4

##### Origin Conferring Criteria

A

Product shall be considered as originating from a State Party if it has:

- (a) been wholly obtained in that State Party within the meaning of Article 5 of this Annex; or
- (b) undergone substantial transformation in that State Party within the meaning of Article 6 of this Annex.

#### Article 5

##### Wholly Obtained Products

1. The following Products shall be considered as wholly obtained in a State Party when exported to another State Party:
  - (a) mineral Products and other non-living natural resources extracted from the ground, sea bed, below sea bed and in the Territory of a State Party in accordance with the provisions of UNCLOS;
  - (b) plants, including aquatic plants and plant Products, vegetables and fruits, grown or harvested therein;
  - (c) live animals born and raised therein;
  - (d) Products obtained from live animals raised therein;
  - (e) Products from slaughtered animals born and raised therein;
  - (f) Products obtained by hunting and fishing conducted therein;
  - (g) Products of aquaculture including mariculture, where the fish, crustaceans, molluscs and other aquatic invertebrates are born and or raised therein from eggs, larvae, fry or fingerlings born or raised therein;
  - (h) Products of sea fishing and other Products taken from the sea outside the Territory of a State Party by their Vessels;
  - (i) Products made aboard their Factory Ships exclusively from Products referred to in subparagraph (h);
  - (j) used articles fit only for the recovery of Materials, provided that such articles have been collected therein;
  - (k) scrap and waste resulting from manufacturing operations therein;
  - (l) Products extracted from marine soil or sub-soil outside their territorial waters provided that it has sole rights to work that soil or sub-soil;
  - (m) Goods produced therein exclusively from the Products specified in subparagraphs (a) to (l); and
  - (n) electric energy produced therein.



## New Proposal 1

2. [The terms "their vessels" and "their factory ships" in paragraph 1(h) and 1(i) shall apply only to vessels, leased vessels, bare boat and factory ships which are registered in a State Party in accordance with the national laws of a State Party and carry the flag of the State Party and, in addition, meet one of the following conditions:
- (a) at least, 50 per centum of the officers of the vessel or factory ship are nationals of the State Party or State Parties; or
  - (b) at least, 50 per centum of the crew of the vessel or factory ship are nationals of the State Party or State Parties; or
  - (c) at least, [50 / 51] per centum of the equity holding in respect of the vessel or factory ship are held by nationals of the State Party or State Parties or institutions, agency, enterprise or corporation of the government of the State Party or State Parties].

## New Proposal 2

[The terms "their vessels" and "their factory ships" in paragraph 1(h) and 1(i) shall apply only to vessels, leased vessels, bare boat and factory ships which are registered in a State Party in accordance with the national laws of a State Party and meet one of the following conditions:

- (a) the vessel sails under the flag of a State Party; or
- (b) at least, 50 per centum of the officers of the vessel or factory ship are nationals of the States Party or State Parties; or
- (c) at least, 50 per centum of the crew of the vessel or factory ship are nationals of the State Party or States Parties; or
- (d) at least, [50/51] per centum of the equity holding in respect of the vessel or factory ship are held by nationals of the State Party or State Parties or institutions, agency, enterprise or corporation of the government of the State Party or State Parties].

1. For purposes of Article 4(b) of this Annex, Products which are not wholly obtained are considered to be sufficiently worked or processed when they fulfil one of the following criteria:
  - (a) Value Added;
  - (b) non-originating Material content;
  - (c) change in tariff Heading; or
  - (d) specific processes.
2. Notwithstanding paragraph 1 of this Article, Goods listed in Appendix IV shall qualify as originating Goods if they satisfy the specific rules set out therein.

#### Article 7

##### Working or Processing not Conferring Origin

1. The following operations are insufficient to confer origin on a Product, whether or not the requirements of Article 4 of this Annex are satisfied:
  - (a) operations exclusively intended to preserve Products in good condition during storage and transportation;
  - (b) breaking-up or assembly of packages;
  - (c) washing, cleaning or operations to remove dust, oxide, oil, paint or other coverings from a Product;
  - (d) simple ironing or pressing operations
  - (e) simple painting or polishing operations;
  - (f) husking, partial or total bleaching, polishing or glazing of cereals and rice;
  - (g) operations to colour sugar or form sugar lumps, partial or total milling of crystal sugar;
  - (h) peeling, stoning or shelling of vegetables of Chapter 7, fruits of Chapter 8, nuts of Heading 08.01 or 08.02 or groundnuts of Heading 12.02, fruits, nuts or vegetables;
  - (i) sharpening, simple grinding or simple cutting;
  - (j) simple sifting, screening, sorting, classifying, grading or matching;
  - (k) simple packaging operations, such as placing in bottles, cans, flasks, bags, cases, boxes or fixing on cards or boards;
  - (l) affixing or printing marks, labels, logos, and other like distinguishing signs on the Products or their packaging;
  - (m) simple mixing of Materials, whether or not of different kinds; which does not include an operation that causes a chemical reaction;
  - (n) simple assembling of parts of articles to constitute a complete article;
  - (o) a combination of two or more operations specified in sub-paragraphs (a) to (n); and
  - (p) slaughter of animals
2. Notwithstanding any provision of this Annex, agricultural Products whether or not processed in any way, obtained or partially obtained from Food Aid or monetisation or similar assistance measures, including arrangements based on non-commercial terms, shall not be considered as originating in a State Party.
3. For purposes of paragraph 1 of this Article, an operation shall be considered simple when neither special skills, nor machines, apparatus nor tools especially produced or installed for those operations are required for their performance or when those skills, machines, apparatus or tools do not contribute to the Product's essential characteristics or properties.

#### Article 8

**Cumulation of Origin within the AfCFTA**

1. For purposes of implementing this Article, all State Parties shall be considered as a single Territory.
2. Raw Materials or semi-finished Goods originating in any of the State Parties and undergoing working or processing in another State Party, shall be deemed to have originated in the State Party where the final processing or manufacturing takes place.
3. Working or processing carried out in any of the State Parties shall be considered as having been carried out in the State Parties when the Materials undergo further working or processing in a State Party.
4. Notwithstanding paragraphs 1 and 2 of this Article, Products further manufactured in a State Party shall be considered as originating in a State Party where the last manufacturing process takes place provided that the last working or processing operations exceed those operations under Article 7 of this Annex.

Article  
9

**Goods produced under Special Economic Arrangements / Zones**

1. Goods produced in Special Economic Arrangement / Zone shall be treated as originating Goods provided that they satisfy the rules in this Annex and in accordance with the provisions of Article 23.2 of the Protocol on Trade in Goods.
2. State Parties shall take all necessary measures to ensure that Products which are traded under the cover of proof of origin, and which during their transportation use a Special Economic Arrangement / Zone situated in their Territory, shall remain under the control of the Customs Authority and are not substituted by other Goods.
3. Notwithstanding paragraph 1 of this Article, where Products originating in a State Party which are imported into a Special Economic Arrangement / Zone under a proof of origin undergo processing or transformation, the competent Customs Authorities shall issue a new movement certificate at the request of the Exporter, if the processing or transformation carried out is in accordance with this Annex.

**Article  
10****Unit of Qualification**

1. The unit of qualification for the application of the provisions of this Annex shall be the particular Product, which is considered as a basic unit when determining classification.
2. For purposes of this Annex:
  - (a) the tariff classification of a particular Product or Material shall be determined according to the Harmonized System ;
  - (b) a Product composed of a group or assembly of articles or components is classified pursuant to the terms of the HS under a single Heading or Sub-heading, the whole shall constitute a unit of qualification; and
  - (c) where a shipment consists of a number of identical Products classified under the same Heading or Sub-heading of the Harmonised System, each Product shall be considered separately.

**Article****11 Treatment of Packing**

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

**Article****12 Separation of Materials**

1. For Products or industries where it would be impracticable for the Producers to physically separate Materials of similar character but different origin used in the production of Goods, such separation may be

replaced by an appropriate accounting system which ensures that no more Goods are deemed to originate in the State Party than would have been the case if the Producer had been able to physically separate the Materials.

2. Such accounting system shall conform to the conditions as may be agreed upon by the Sub-Committee on Rules of Origin, provided for under Article 38 of this Annex in order to ensure that adequate control measures shall be applied.

**Article****13 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****14 Sets**

1. Sets as defined in General Rule 3 of the Harmonised System shall be regarded as originating when all component Products are originating.
2. 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 non- originating Products does not exceed 15% of the Ex-Works Price of the set
3. The value of non-originating component Products shall be calculated in the same manner as the value of non-originating Materials

**Article****15 Neutral Elements**

For purposes of determining whether a Product is originating, it shall not be necessary to determine the origin of the following, which might be used in its production:

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools; and
- (d) Materials which do not enter and which are not intended to enter into the final composition of the Product.

**Article****16 Principle of Territoriality**

1. A Product that has undergone production that satisfies the requirements of Article 6 of this Annex shall be considered originating only if, subsequent to that production, the Product:
  - (a) does not undergo further production or any other operation outside the territories of the State Parties, other than unloading, reloading, or any other operation necessary to preserve it in good condition, or to transport the Product to the Territory of a State Party; and
  - (b) remains under customs control while outside the territories of the State Parties.
2. The storage of Products and shipments or the splitting of shipments that take place under the responsibility of the Exporter or of a subsequent holder of the Products while the Products remain under customs control in the country or countries of transit shall not affect the originating status of the product.
3. If an originating Product exported from a State Party to a Third Party returns, it shall be considered as non-originating, unless it
4. The storage of Products and shipments or the splitting of shipments that take place under the responsibility of the Exporter or of a subsequent holder of the Products while the Products remain under customs control in the country or countries of transit shall not affect the originating status of the product.
5. If an originating Product exported from a State Party to a Third Party returns, it shall be considered as non-originating, unless it can be proven to the satisfaction of the Customs Authorities that the returning Product:
  - (a) is the same as that which was exported; and
  - (b) has not undergone any operation beyond that which was necessary to preserve it in good condition.

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**PART III PROOF OF ORIGIN****Article 17****General Requirements**

1. Products originating in a State Party shall, on importation into another State Party, benefit from the provisions of the Protocol on Trade in Goods upon submission of either:
  - (a) a Certificate of Origin, whether in hard or electronic copy in the form of Appendix I of this Annex. Issuance and acceptance of electronic Certificate of Origin shall be in accordance with each State Party's national legislation; or
  - (b) in the cases specified in Article 19 of this Annex, a declaration, subsequently referred to as the 'Origin Declaration', given by the Exporter on an invoice, a delivery note or any other commercial document which describes the Products concerned in sufficient detail to enable them to be identified.
2. The text of the Origin Declaration appears in Appendix II of this Annex.
3. Notwithstanding the provisions of paragraph 1 of this Article, originating Products within the meaning of this Annex shall, in the cases specified in Article 28 of this Annex concerning exemption from proof of origin, benefit from the Protocol on Trade in Goods without the requirement to submit any proof of origin.
4. A proof of origin shall be valid for twelve (12) months from the date of issue in the exporting State Party, and be submitted within the said period to the Customs Authorities of the importing State Party.
5. Proofs of origin which are submitted to the Customs Authorities of the importing State Party after the final date for presentation specified in paragraph 4 of this Article may be accepted where the failure to submit these documents by the date set is due to exceptional circumstances duly justified.

**Article 18 Submission of Proof of Origin**

Proof of origin shall be prepared and submitted to the Customs Authorities of the importing State Party in any of the AU official languages and in accordance with the procedures applicable in that State Party. The said authorities may require a translation of such proof of origin.

**Article 19 Origin Declarations**

1. An Origin Declaration referred to in paragraph 1(b) of Article 17 of this Annex may be made out by:
  - (a) an Approved Exporter within the meaning of Article 20 of this Annex; or
  - (b) any Exporter for any Consignment consisting of one or more packages containing originating Products whose total value does not exceed five thousand United States dollars (USD5,000).
2. An Origin Declaration may be made out if the Products concerned can be considered as Products originating in the State Party and fulfil the other requirements specified in this Annex.
3. The Exporter making out an Origin Declaration shall submit at any time, at the request of the Designated Competent Authority of the exporting State Party, all appropriate documents proving the originating status of the Products concerned as well as the fulfilment of the other requirements specified in this Annex.
4. An Origin Declaration shall be made out by the Exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document using one of the AU official languages and in accordance with the provisions of the national legislation of the exporting State Party. If the Origin Declaration is handwritten, it shall be written in ink in printed characters. Origin Declarations shall bear the original signature of the Exporter.
5. An Origin 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 State Party no longer than twelve (12) months after the importation of the Products to which it relates as provided for under national legislation.

**Article 20 Approved Exporter**

1. The Designated Competent Authorities of the exporting State Party may authorise any Exporter, hereinafter referred to as Approved Exporter, who frequently exports Products covered by this Annex and provides, to the satisfaction of the customs authorities, all the guarantees for verifying the originating status of Products as well as compliance with all other requirements specified in this Annex, to make out Origin Declarations regardless of the value of the Products concerned.
2. The Designated Competent Authority may grant the status of Approved Exporter subject to any conditions considered appropriate.
3. The Designated Competent Authority shall issue to the Approved Exporter an authorisation number, which must appear on the Origin Declaration.
4. The Designated Competent Authority shall monitor the use made of the authorisation by the Approved Exporter.
5. The Designated Competent Authority may withdraw the authorisation at any time. The Designated Competent Authority must do so when the Approved Exporter:

- (a) no longer provides the guarantees referred to in paragraph 1 of this Article;
- (b) no longer fulfils the conditions referred to in paragraph 2 of this Article; or
- (c) otherwise makes improper use of the authorisation.

**Article 21****Issuance of Certificate of Origin**

1. A Certificate of Origin shall be issued by the Designated Competent Authority of the exporting State Party on application having been made in writing by the Exporter or, under the Exporter's responsibility, by the authorised representative.
2. For this purpose, the Exporter or the authorised representative shall fill out the Certificate of Origin as an application form, as set out in Appendix I of this Annex. The application form shall be completed in accordance with the provisions of this Annex. Where it is handwritten, it 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 Certificate of Origin shall submit at the request of the Designated Competent Authority of the exporting State Party where the Certificate of Origin is issued, all appropriate documents proving the originating status of the Products concerned as well as the fulfilment of the other requirements specified in this Annex.
4. The Designated Competent Authority shall take any steps necessary to verify the originating status of the Products and the fulfilment of the other requirements specified in this Annex.
5. For this purpose, the Customs Authority or Designated Competent Authority shall have the right to call for any evidence and to carry out any inspection of the Exporter's accounts or any other verification considered appropriate. The Customs Authority or Designated Competent Authority shall also ensure that the application form referred to in paragraph 1 of this Article is duly completed. In particular, the Customs Authority or Designated Competent Authority 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 Certificate of Origin shall be indicated in the relevant box of the Certificate.
7. A Certificate of Origin shall be issued by the Designated Competent Authority and made available to the Exporter, to the best possible extent, before actual exportation has been effected.

**Article 22 Supporting Documents**

The documents, referred to in paragraph 3 of Article 21 of this Annex, to be submitted to the Designated Competent Authority of the exporting State Party may include documents relating to the following:

- (a) production processes carried out on the originating Product or on Materials used in the production of that Product;
- (b) purchase, cost, value of and payment for the Product;
- (c) origin, purchase, cost, value of and payment for all Materials, including neutral elements, used in the production of the Product;
- (d) shipment of the Product; and
- (e) any other documents that the Designated Competent Authority may consider necessary.

**Article 23****Certificate of Origin Issued Retrospectively**

1. Notwithstanding the provisions of paragraph 7 of Article 21 of this Annex, a Certificate of Origin may exceptionally be issued after exportation of the Products to which it relates if it:
  - (a) was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
  - (b) is demonstrated to the satisfaction of the Designated Competent Authority that a Certificate of Origin was issued but was not accepted at importation for technical reasons.
2. For the implementation of paragraph 1 of this Article, the Exporter must indicate in the application the place and date of exportation of the products to which the Certificate of Origin relates and state the reasons for the request.
3. The Designated Competent Authority may issue a Certificate of Origin retrospectively only after verifying that the information supplied in the Exporter's application is consistent with that in the corresponding file.
4. A Certificate of Origin issued retrospectively must be endorsed with the following phrase: **ISSUED RETROSPECTIVELY**
5. The endorsement referred to in paragraph 4 of this Article shall be inserted in Box 3 of the Certificate of Origin.

**Article 24****Transitional Provision for Goods in Transit or Storage**

Goods which comply with the provisions of this Annex and which, on the date of entry into force of the Agreement, are either in transit or temporary storage under customs warehouses or free zones of one of the State Parties, may be eligible for the provisions of this Annex subject to submission, within six (6) months of the said date, to the Customs Authorities of the importing State Party, of a Certificate of Origin issued retrospectively by the Designated Competent Authority of the exporting State Party together with documents showing that the Goods have been transported directly in accordance with the provisions of Article 30 of this Annex.

**Article 25****Issuance of a Duplicate Certificate of Origin**

1. In the event of theft, loss or destruction of a Certificate of Origin, the Exporter may apply to the Designated Competent Authority which issued the Certificate of Origin for a duplicate made out on the basis of the export documents in their possession.
2. The duplicate issued in this way must be endorsed with the following word: DUPLICATE
3. The endorsement referred to in paragraph 2 of this Article shall be inserted in Box 3 of the duplicate Certificate of Origin
4. The duplicate, which must bear the date of issue of the original Certificate of Origin, shall take effect as from that date

**Article 26****Issuance of a Replacement Certificate of Origin**

When originating Goods are placed under the control of a Customs Authority in one of the State Parties it may be possible to replace the Certificate of Origin by one or several certificate of movement of Goods in order to allow for the said Goods or part thereof to be sent elsewhere in the other State Parties. A replacement Certificate of Origin shall consequently be delivered to the Customs Authority under whose control the Goods were placed.

**Article 27 Importation by Instalments**

Where, at the request of the importer and on the conditions laid down by the Customs Authorities or Designated Competent Authorities of the importing State Party, dismantled or non-assembled products within the meaning of General Interpretative Rules of the Harmonized System are imported by instalments, a single proof of origin for such products shall be submitted to the Customs Authorities or Designated Competent Authority upon importation of the first instalment.

**Article 28 Exemption from Proof of Origin**

1. The following Goods shall be admitted as originating products without requiring submission of a proof of origin:
  - (a) originating products sent as small packages from private persons in a State Party to private persons in another State Party or forming part of traveller's personal luggage; and
  - (b) imports which are occasional and consist of originating products for the personal use of the recipient or travellers or their families shall not be considered as commercial imports by way of trade.
2. The total value of the products referred to in paragraph 1 of this Article, shall not exceed five hundred United States Dollars (USD500) in the case of small packages or one thousand two hundred United States Dollars (USD1,200) in the case of products forming part of traveller's personal luggage as the case may be.

**Article 29 Fairs or Exhibitions**

1. Originating products sent for a fair or exhibition in a State Party and sold, at the end of the fair or exhibition, for the purpose of importation into one of the State Parties shall, at the time of importation, benefit from the provisions of this Annex, provided that there is satisfactory proof to the Customs Authorities that:
  - (a) an Exporter has shipped the products from the State Party to another State Party of the fair or exhibition and has exhibited same therein;
  - (b) the products have been sold or otherwise disposed of by that Exporter to a person in the State Party;
  - (c) the products have been consigned during the fair or exhibition or immediately thereafter in the State Party in which they were sent for fairs and exhibitions; and
  - (d) that from the time they were shipped for fairs or exhibitions, the products were not used for purposes other than for display at that fair or exhibition.

2. Proof of origin must be issued or made out in accordance with the provisions of Part III of this Annex and submitted under normal conditions to the Customs Authorities of the importing State Party. The name and address of the fair or exhibition must be indicated. If necessary, additional documentary evidence of the conditions under which they had been exhibited may be required.
3. Paragraph 1 of this Article shall apply to all exhibitions, fairs or similar public events of a commercial, industrial, agricultural or handicraft nature, other than those organised for private purposes in commercial premises or shops, and for the purpose of selling foreign products, during which the products remain under customs control.

**Article 30 Direct Transportation**

1. The preferential treatment provided for in this Annex applies only to products meeting the requirements specified in this Annex, which are transported directly between the territories of the State Parties or through those territories.
2. Notwithstanding paragraph 1 of this Article, the transportation of products constituting a single consignment may take place through other State Parties territories, where appropriate, with transshipment or temporary storage in those territories, provided that the products remain under the supervision of the Customs Authorities of the State Party of transit or storage and that they are not subject to other operations other than unloading or reloading or any other operation intended to ensure their preservation as such.
3. Originating products may be transported by pipeline across territories other than those of the State Parties acting as exporting and importing State Parties.
4. Proof that the conditions referred to in paragraph 1 of this Article have been fulfilled shall be by providing the Customs Authorities of the importing State Party with either:
  - (a) a single transport document covering the passage through the State Party of transit; or
  - (b) a certificate issued by the Customs Authorities of the State Party of transit, containing:
    - (i) an accurate description of the products;
    - (ii) date of unloading and reloading of the products, with, where applicable, the names of the ships or other means of transport used; and
    - (iii) certifying the conditions under which the products remained in the transit State Party;
  - (c) or, failing that, any other relevant document.

**Article 31****Information and Procedure for Cumulation Purposes**

1. For purposes of paragraph 2 of Article 8 of this Annex, the proof of origin of the Materials coming from a State Party shall be given by a Certificate of Origin or an Origin Declaration in the form of Appendix I or II of this Annex.
2. For purposes of paragraph 3 of Article 8 of this Annex, the evidence of the working or processing shall be given by the supplier or Producer's declaration, in the State Party in which the Materials are exported in the form set out in Appendix III of this Annex.
3. A Certificate of Origin issued pursuant to Article 8 of this Annex shall be endorsed with the word: **CUMULATION**.
4. The endorsement referred to in paragraph 3 of this Article shall be inserted in Box 3 of the Certificate of Origin.
5. In addition to the supporting documents referred to in paragraph 2 of this Article, the bill of lading, together with the catch certificates shall accompany the Certificate of Origin.

**Article 32 Preservation of Records**

1. An Exporter who has applied for the issuance of a Certificate of Origin shall keep a copy of the application, as well as the supporting documents referred to in Article 22 of this Annex, for at least five (5) years after the completion of the application.

**Article 39 Appendices**

1. The Committee on Trade in Goods shall, in accordance with Article 31 of the Protocol on Trade in Goods, establish a Sub-Committee on Rules of Origin.
2. An importer that has been granted preferential tariff treatment shall keep documentation relating to the importation of the Product, including a copy of the Certificate of Origin, for at least five (5) years after the date on which preferential treatment was granted.
3. A State Party may deny preferential tariff treatment to a Product that is the subject of an origin verification when the importer, Exporter, or Producer of the Product that is required to maintain records or documentation under this Article:
  - (a) fails to maintain records or documentation relevant to determining the origin of the Product in accordance with the requirements of this Annex; or



- (b) denies access to those records or documentation.
4. The Designated Competent Authority of the exporting State Party issuing a Certificate of Origin shall keep for at least five (5) years the copy of the issued Certificate.
  5. The Designated Competent Authority of the importing State Party shall keep for at least five (5) years the Certificate of Origin submitted to them.

**Article 33 Discrepancies and Formal Errors**

1. The discovery of slight discrepancies between the statements made in the Certificate of Origin and those made in the documents submitted to the Customs Authorities or Designated Competent Authority for the purpose of carrying out the formalities for importing the products shall not, because of that fact, render the Certificate of Origin null and void if it is established that the Certificate of Origin corresponds to the products submitted.
2. Obvious formal errors such as typing errors on a Certificate of Origin shall not cause the Certificate of Origin to be rejected if the errors do not create doubts concerning the correctness of the statements made in the document.

**PART IV****ADMINISTRATIVE COOPERATION****Article 34 Notifications**

1. The State Parties shall cooperate in the uniform administration and interpretation of this Annex and, through their Designated Competent Authorities, assist each other in verifying the origin of the products on which a Certificate of Origin is based
2. For purposes of facilitating the verification or assistance referred to in paragraph 1 of this Article, the Designated Competent Authorities of the State Parties shall, through the Secretariat, exchange their respective addresses and the specimen of the stamps and signatures used in their offices for the issuance of the Certificates of Origin.
3. For purposes of paragraph 1 of this Article, the Designated Competent Authority of the exporting State Party shall assume all expenses in carrying out the obligations provided thereof.
4. It is further understood that the Designated Competent Authority of the State Parties shall, from time to time, consider the overall operation and administration of the verification process, including forecasting of workload and setting priorities. If there is an unusual increase in the number of requests, the Designated Competent Authority of the State Parties shall establish priorities and take the necessary steps to manage the workload, taking into account operational requirements.
5. State Parties shall notify each other immediately, through the Secretariat, with respect to any changes in requirements stated in paragraph 2 of this Article.
6. State Parties shall notify each other immediately, through the Secretariat, of the Approved exporters as provided in Article 20 of this Annex

**Article 35 Mutual Assistance**

1. In order to ensure the proper application of this Annex, State Parties shall assist each other, through the Customs Authorities or Designated Competent Authorities, in checking the authenticity of the Certificate of Origin, the Origin Declaration or the supplier's declarations and the correctness of the information given in these documents.
2. State Parties authorities shall, upon request, furnish the relevant information concerning the conditions under which the Product has been made, indicating especially the conditions in which the rules of origin were complied with in the requested State Parties.

**Article 36 Verification of Proof of Origin**

1. Subsequent verifications of proof of origin shall be carried out at random or based on risk analysis or whenever the Customs Authorities of the importing State Party have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Annex.
2. For purposes of implementing the provisions of paragraph 1 of this Article, the Customs Authorities of the importing State Party shall return the Certificate of Origin and the invoices, if they have been submitted, or a copy of these documents, to the Customs Authorities of the exporting State Party giving, where appropriate, the reasons for the request for verification. 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 State Party and the results of such verification shall be communicated to the requesting authority or State Party as soon as possible and in any case no later than six (6) months. These results must indicate clearly whether the documents are authentic and whether the Products concerned can be considered as Products originating in a State Party. For this purpose, the Customs Authorities of the exporting State Party shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check the authorities may consider appropriate.
4. If the Customs Authorities of the importing State Party 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 considered necessary.

5. In the case of any reasonable doubt, or where there is no reply within six (6) 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 authority or State Party may, except in exceptional circumstances, refuse entitlement to the preferences.
6. Where the verification procedure or any other available information appears to indicate that the provisions of this Annex are being contravened, the exporting State Party on its own initiative or at the request of the importing State Party shall carry out appropriate enquiries or arrange for such enquiries to be carried out with due urgency to identify and prevent such contraventions and for this purpose the exporting State Party concerned may invite the participation of the importing State Party in these enquiries.

**Article 37 Penalties**

State Parties shall, through national legislation, provide for penalties, where any person draws up, or causes to be drawn up, or uses, a document which contains information which the person knows to be false for the purpose of obtaining a preferential treatment for Products.

**Article 38****Sub-Committee on Rules of Origin**

1. The Committee on Trade in Goods shall, in accordance with Article 31 of the Protocol on Trade in Goods, establish a Sub-Committee on Rules of Origin.
2. The Sub-Committee shall be composed of duly designated representatives from State Parties and shall carry out the responsibilities assigned to it under this Annex or by the Committee on Trade in Goods.

**PART V FINAL PROVISIONS**

The Appendices annexed to this Annex shall form an integral part hereof.

**Article 40 Dispute Settlement**

Any dispute between the State Parties arising out of or relating to the interpretation or application of any provision of this Annex and its Guidelines, shall be settled in accordance with the Protocol on Rules and Procedures on the Settlement of Disputes.

**Article 41 Review and Amendment**

This Annex shall be subject to review and amendments in accordance with Articles 28 and 29 of the Agreement.

**Article 42 Transitional Arrangements**

1. State Parties agree that the following issues are outstanding:
  - (a) Implementing decisions on the definitions of Value Added in Article 1 (x) and requirements for their vessels and their factory ships in Article 5 (2) and criteria and issues pertaining to Special Economic Arrangements / Zones In Article 9 in Annex 2 on Rules of Origin;
  - (b) Drafting of additional definitions in Annex 2 on Rules of Origin;
  - (c) Drafting hybrid rules in Appendix IV to Annex 2 on the Rules of Origin;
  - (d) Drafting Regulations for Goods produced under Special Economic Arrangements / Zones;
  - (e) Drafting of additional provisions in Annex 2 on Rules of Origin on value tolerance, absorption principle and accounting segregation/GAAP; and
  - (f) Drafting AfCFTA Rules of Origin Manuals/Guidelines.
2. The outstanding provisions referred to in paragraph 1 of this Article shall, upon adoption by the Assembly, form an integral part of this Annex.
3. Pending the adoption of the outstanding provisions, State Parties agree that the Rules of Origin in existing trade regimes shall be applicable.

(Article 19(1)(a))

**Notes for Completing the AfCFTA Certificate of Origin**

The numbered boxes of the Certificate of Origin must be completed as follows:

**Box 1**

The Exporter must be a natural or legal person ordinarily resident in a State Party or a person whose place of business is in a State Party.

In addition, the Exporter's registration number should be inserted, where applicable.

**Box 2**

Insert the name and office address of the consignee in the State Party of destination.

**Box 3**

To be completed by the issuing authority inserting one or more of the following endorsements where necessary:

- (a) "Duplicate" (where application is made for a Duplicate AfCFTA Certificate of Origin)
- (b) "Issued Retrospectively" (where the Goods have been exported before application is made for a certificate and application is made for the retrospective issue thereof)
- (c) "Replacement" (where application is made for a Replacement AfCFTA Certificate of Origin)
- (d) "Cumulation"

**Box 4**

Insert particulars of transport details for the vehicle, train, ship, aircraft or other vessel used in removing Goods from the last port in the exporting State Party.

**Box 5**

- (a) Enter identifying marks and numbers on the packages against each Good being exported.
- (b) If the packages are not marked, state "No Marks and Numbers" or "As Addressed".
- (c) For Goods in bulk that are not packed, insert "In Bulk".
- (d) The quantity stated must agree with the quantities on the invoice.
- (e) Where both originating and non-originating Goods are packed together, describe only the originating Goods and add at the end "Part Contents Only".

**Box 6**

Insert serial numbers of invoices, their dates, values and Incoterms, issued for the Goods.

**Box 7**

State the number of type of packaging containing the Goods.

**Box 8**

The Goods must be identified by giving a reasonably full commercial description in order for the appropriate HS Code to be determined.

**Box 9**

Insert the gross weight of the Goods that should correspond with the transporters' documents.

**Box 10**

State an additional statistical measure as may be applicable under the chosen HS Code.

**Box 11**

Enter the six-digit HS Code in respect of each line of Goods described in Box 8.

Box 12

Insert the appropriate Origin Criteria Code applicable to the Goods being exported.

**Origin Criteria Code**

WP

SV

SM

SX

SP

SC

**Origin Criteria Description**

Wholly produced (Article 5)

Substantial transformation Value Added Content (Article 6.1(a))

Substantial transformation Material Content (Article 6.1(b))

Substantial transformation Change of Tariff Heading (Article 6.1(c))

Substantial transformation Process Rule (Article 6.1(d))

Substantial transformation Cumulation; and state the States Parties with which Cumulation was used. (Article 8)

Box 13

- (a) The Exporter, or the authorized representative, must complete all details required for a complete declaration of the correctness of the application for a Certificate of Origin.
- (b) The signature must not be mechanically reproduced or made with a rubber stamp but can be electronically inserted or replaced with an electronic identifying code in accordance with the national laws of each State Party.

Box 14

This must be filled by the Designated Competent Authority in the State Party of export. An officer of the authority must print all the details required and date-stamp the Certificate of Origin in the space provided by imprinting thereon the special stamp issued for this purpose and has been circulated to the Customs Administrations in all State Parties except where the Certificate of Origin is being validated electronically.

Box 15

The Customs Officer at the port of clearance or exit must insert the export document number, date and office of clearance as provided.

**General**

- (a) The AfCFTA Certificate of Origin shall be rendered invalid if:
  - (i) (any entered particulars are incorrect and not in accordance with the provisions of this Annex;
  - (ii) it contains any erasures or words written over one another;
  - (iii) altered, unless any alterations are made by deleting the incorrect particulars, by adding any necessary corrections and such alterations are initialled by the person who completed the certificate and endorsed by the officer who signs the certificate.
- (b) Where applicable quote the Designated Competent Authority's file registration / reference number at the top of the Certificate of Origin.
- (c) Draw a horizontal line under the only or final item in Boxes 5-12 and rule through the unused space with a Z-shaped line or otherwise cross it through.
- (d) Where the space provided is inadequate please attach an additional page to provide the required details.

**Form for a AfCFTA Certificate of Origin (Article 17(1)(a))**

**Appendix II**

**AFRICAN CONTINENTAL FREE TRADE AREA ORIGIN DECLARATION**

(Article 19(1)(b))

*The text of the Origin Declaration must be made as given below:*

### Appendix III

#### AFRICAN CONTINENTAL FREE TRADE AREA SUPPLIER OR PRODUCER'S DECLARATION

(Article 31(2))

A. SUPPLIER OR PRODUCER'S DECLARATION FOR PRODUCTS HAVING PREFERENTIAL ORIGIN STATUS

B. SUPPLIER OR PRODUCER'S DECLARATION FOR PRODUCTS NOT HAVING PREFERENTIAL AFRICAN CONTINENTAL FREE TRADE AREA ORIGIN STATUS

#### Note

The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration.

The footnotes do not have to be reproduced.

(1) If only some of the Goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: "

#### APPENDIX IV TO ANNEX 2 ON RULES OF ORIGIN

#### INTRODUCTORY NOTES TO THIS APPENDIX REGARDING WORKING AND PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS

#### GENERAL

##### Note 1

- 1.1 The rules set out in Column 3 of this Appendix are the minimum conditions required for the concerned Products to be considered as sufficiently worked or processed within the meaning of paragraph 2 of Article 6 of Annex 2 on Rules of Origin.
- 1.2 All examples given in these Introductory Notes are for the purpose of explanation only. They are not legally binding to State Parties.

##### Note 2

- 2.1 The first two columns in the Appendix describe the Product obtained. The first column gives the Chapter, Heading or Sub-heading as it is used in the Harmonized System (HS). The second column gives the description of Goods as it is used in the HS for that Chapter, Heading or Sub-heading. For each entry in the first two columns a rule is specified in Column 3. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in Column 3 apply only to the part of that Chapter, Heading or Sub-as described in Column 2.
- 2.2 Where a Chapter or several Headings are grouped together in Column 1 and the description of Products in Column 2 is therefore given in general terms, the adjacent rules in Column 3 apply to all Products which, under the HS are classified in the Headings of the Chapter or in any of the Headings or Sub-headings grouped together in Column 1.
- 2.3 Where there are different rules in Column 3 applying to different within a Heading or Sub-Heading, each indent contains the description of that part of the Heading or Sub-heading covered by the adjacent rules in Column 3.
- 2.4 Where a Chapter, Heading or Sub-heading, in Column 1, or any text of this Appendix, is in square brackets that is an indication that the rule for that Chapter, Heading or Sub-heading in Column 3, or that text, is yet to be agreed by the AfCFTA Negotiating Institutions.
- 2.5 Where a Chapter, Heading or Sub-heading, in Column 1, or any text of this Appendix, is in square brackets that is an indication that the rule for that Chapter, Heading or Sub-heading in Column 3, or that text, is yet to be agreed by the AfCFTA Negotiating Institutions.

##### Note 3

- 3.1 The provisions of Article 4(b) of Annex 2 on Rules of Origin 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 a factory in another State Party.

**Example 1:** An engine of Heading 84.07, for which the rule may state that the value of non-originating Materials which may be incorporated may not exceed a certain percentage of the ex-works price, is made from

other alloy steel roughly shaped by forging of Heading ex 72.24.

If this forging has been undertaken in a State Party from a non-originating ingot, it has already acquired originating status by virtue of the rule applicable to Products of HS Chapter 72 in this Appendix. 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 another State Party. 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 Column 3 represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status. Conversely, the carrying out of less working or processing cannot confer originating status. Thus if a rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.

3.3 When a rule in Column 3 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 the Materials listed must be used.

**Example 2:** The rule for fabrics of Headings 52.08 to 52.12 provides that natural fibres may be used and that chemical Materials, among other Materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other or both.

3.4 Where a rule in Column 3 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 3:** 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.

## SPECIFIC PROCESSES

### Note 4

4.1 For the purposes of Headings 27.07 and 27.13 the following are the specific processes :

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

4.2 For the purposes of Headings 27.10, 27.11 and 27.12, the following are the specific processes :

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

- h) alkylation;
- i) isomerisation;
- j) in respect of heavy oils falling within Heading ex 27.10 only, desulphurisation with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the Products processed (ASTM D 1266-59 T method);
- k) in respect of Products falling within Heading 27.10 only, deparaffining by a process other than filtering;
- l) in respect of heavy oils falling within Heading ex 27.10 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250 °C with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of Headingex 27.10 (e.g. hydrofinishing or decolorisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- m) in respect of fuel oils falling within Heading ex 27.10 only, atmospheric distillation, on condition that less than 30 per cent of these Products distils, by volume, including losses, at 300 °C by the ASTM D 86 method; and
- n) in respect of heavy oils other than gas oils and fuel oils falling within Heading ex 27.10 only, treatment by means of a high-frequency electrical brush-discharge.
- 4.3 For the purposes of Heading 27.07and 27.13 simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, any combination of these operations or like operations do not confer origin.

**TEXTILES****Note 5**

- 5.1 The term natural fibres is used in this Appendix 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.
- 5.2 The term natural fibres includes horsehair of Heading 05.03, silk of Headings 50.02 and 50.03 as well as the wool fibres, fine or coarse animal hair of Headings 51.01 to 51.05, the cotton fibres of Headings 52.01 to 52.03 and the other vegetable fibres of Headings 53.01 to 53.05.
- 5.3 The terms textile pulp, chemical Materials and paper-making Materials are used in this Appendix to describe the Materials not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 5.4 The term man-made staple fibres is used in this Appendix to refer to synthetic or artificial filament tow, staple fibres or waste, of Headings 55.01 to 55.07.

**Note 6**

- 6.1 The rules 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 [X] per cent or less of the total weight of all the basic textile Materials used. (See also Notes 6.3 and 6.4 below).
- 6.2 However, the tolerance mentioned in Note 6.1 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,
- synthetic man made staple fibres of polyimide,
- synthetic man made staple fibres of polyacrylonitrile,
- synthetic man made staple fibres of polyamide,
- synthetic man made staple fibres of polyester,
- synthetic man made staple fibres of polypropylene,
- synthetic man-made filaments, artificial man-made filaments,
- coconut, abaca, ramie and other vegetable textile fibres,
- 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 56.05 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other Products of Heading 56.05.

**Example 4:** A yarn of Heading 52.05 made from cotton fibres of Heading 52.03 and synthetic staple fibres of Heading 55.06 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules (which may require manufacture from chemical Materials or textile pulp) may be used up to a weight of [ten X] per cent of the yarn.

**Example 5:** A woollen fabric of Heading 51.12 made from woollen yarn of Heading 51.07 and synthetic yarn of staple fibres of Heading 55.09 is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin rules (which may require manufacture from chemical Materials or textile pulp) or woollen yarn that does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or other otherwise prepared for spinning) or a combination of the two may be used provided their total weight does not exceed [ten X] per cent of the weight of the fabric.

**Example 6:** Tufted textile fabric of Heading 58.02 made from cotton yarn of Heading 52.05 and cotton fabric of Heading 52.10 is only a mixed product if the cotton fabric is itself a mixed fabric being made from yarns classified in two separate headings or if the cotton yarn used are themselves mixtures.

**Example 7:** Where the tufted fabric concerned has been made from cotton yarn of Heading 52.05 and synthetic fabric of Heading 54.07, then, obviously, the yarns used are two separate basic textile Materials and the tufted textile fabric is accordingly a mixed Product.

6.3 In case of Products incorporating yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped this tolerance is [X] per cent in respect of this yarn.

6.4 In the case of Products incorporating strip consisting of a core of aluminum 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 [X] per cent in respect of this strip.

#### Note 7

7.1 Textile Materials, with the exception of linings and interlinings, which do not satisfy the rule set out 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 [X] per cent of the ex-works price of the Product.

7.2 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 8:** Where a rule in the Appendix provides that for particular textile items yarn must be used, this does not prevent the use of metal items, such as buttons, because buttons are not classified within Chapters 50 to 63. For the same reason, it does not prevent the use of slide-fasteners, even though slide-fasteners normally contain textiles.

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

#### CHEMICAL PROCESSING RULES TO CONFER ORIGINATING STATUS

##### Note 8

##### Notes to Section VI of the Harmonized System

##### Products of the Chemical or Allied Industries (Chapters 28 to 38)

8.1 Rules 1 through 7 of this Section confer origin to goods of any Chapter, Heading or Sub-heading in this Section, except as otherwise specified in those rules.

8.2 Notwithstanding Note 8.1, goods shall be originating if they meet the applicable change in tariff classification or the percentage value content of non-originating material specified in Column 3 of the Appendix.

##### Rule 1: Chemical Reaction Origin

8.3 Goods of Chapters 28 through 38, which are subject to a chemical reaction, shall be treated as originating if the chemical reaction occurred in the territory of one or more of the State Parties.

8.4 For purposes of this section, a "chemical reaction" is a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

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

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

##### Rule 2: Purification Origin

8.6 Goods of Chapters 28 through 38 that are subject to purification shall be treated as originating provided that one of the following occurs in the territory of one or more of the State Parties:

- (a) Purification of goods resulting in the elimination of [80 X] percent of the content of existing impurities; or
  - (viii) Nuclear grade uses.
- (b) The reduction or elimination of impurities resulting in goods suitable for one or more of the following applications:
  - (i) Pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;
  - (ii) Chemical Products and reagents for analytical, diagnostic or laboratory uses;
  - (iii) Elements and components for use in micro-elements;
  - (iv) Specialised optical uses;
  - (v) Non toxic uses for health and safety;
  - (vi) Biotechnical use;
  - (vii) Carriers used in a separation process; or

##### Rule 3: Mixtures and Blends

8.7 Goods of Chapters 30, 31, 33 through 38, except for Heading 38.08, shall be treated as originating if the deliberate and proportionally controlled mixing or blending (including dispersing) of Materials to conform to predetermined specifications which results in the production of goods having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input Materials, occurs in the territory of one or more of the State Parties.

Rule 4: Change in Particle Size

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

Rule 5: Standards Materials

- 8.9 Goods of Chapters 28 through 38, shall be treated as originating if the production of these Materials occurs in the territory of one or more of the State Parties.
- 8.10 For the purposes of this Note standards Materials (including standard solutions) are preparations suitable for analytical, calibrating or referencing uses and having precise degrees of purity or proportions, which are certified by the manufacturer.

Rule 6: Isomer Separation

- 8.11 Goods of Chapters 28 through 38, shall be treated as originating if the isolation or separation of isomers from mixtures of isomers occurs in the territory of one or more of the State Parties.

Rule 7: Separation Prohibition

- 8.12 Goods that undergo a change from one classification to another in the territory of one or more of the State Parties as a result of the separation of one or more Materials from a man-made mixture shall not be treated as originating unless the isolated material underwent a chemical reaction in the territory of one or more of the State Parties.

CHAPTER 87

Note 9

- 9.1 In the case of road tractors for semi-trailers of a vehicle mass not exceeding 1600 kg (Subheading ex-8701.20); Motor vehicles for the transport of ten or more persons, including the driver, of a vehicle mass not exceeding 2000 kg (Subheadings ex 8702.10 and ex 8702.90); Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of Heading 87.02) including station wagons and racing cars (Heading 87.03); Other motor vehicles for the transport of goods of a vehicle mass not exceeding 2000 kg or a G.V.M. not exceeding 3500 kg or of a mass not exceeding 1600 kg or a G.V.M. not exceeding 3500 kg per chassis fitted with a cab (Subheadings ex 8704.21, ex 8704.31 and ex 8704.90); Bodies (including cabs), for the motor vehicles of Heading 87.01 to 87.05:

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

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

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

- 9.3 In the case of chassis fitted with engines, for the motor vehicles of Headings 87.01 to 87.05 (Heading 87.06); the engine, transmission, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instrumentation must be fitted to the floor panels or chassis frame.

HS Chapter, Heading or Sub-Heading (1)	Description of Product (2)	Working or processing, carried out on non-originating Materials, which confers originating status (3)
Chapter 1	Live animals	All animals of this Chapter must be wholly obtained
Chapter 2	Meat and edible meat offal	Manufacture in which all Materials of Chapters 1 and 2 used must be

		wholly obtained
[Chapter 3]	Fish and crustaceans, molluscs and other aquatic invertebrates	Yet to be agreed
Chapter 4	Dairy produce; birds' eggs; natural honey; edible Products of animal origin, not elsewhere specified or included	Manufacture in which all Materials of this Chapter used must be wholly obtained
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter:	Manufacture in which Materials used must be wholly obtained
[04.06]	Cheese and curd:	Yet to be agreed
Chapter 5	Products of animal origin, not elsewhere specified or included	Manufacture in which all Materials of this Chapter used must be wholly obtained
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all Materials of this Chapter used must be wholly obtained
[04.03]	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	Yet to be agreed
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all Materials of this Chapter used must be wholly obtained
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons	Manufacture in which all Materials of this Chapter used must be wholly obtained
EX Chapter 9	Coffee, tea, maté and spices	Manufacture in which all Materials of this Chapter used must be wholly obtained
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:	Manufacture in which Materials used must be wholly obtained
0910.91	Mixtures referred to in Note 1(b) to this Chapter	Manufacture in which Materials used must be wholly obtained
0910.99	Other	Manufacture in which Materials used must be wholly obtained
Chapter 10	Cereals	Manufacture in which all Materials of this Chapter used must be wholly obtained
Ex-Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten.	Manufacture in which all Materials of Chapters 7, 8 and 10 used must be wholly obtained
[11.01]	Wheat or meslin flour:	Yet to be agreed
1103.11	Cereal groats and meal of wheat	Manufacture from Materials of any Heading other than that of the Product
11.4	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled) (excluding rice of Heading 10.06); germ of cereals, whole, rolled, flaked or ground:	Manufacture in which all Materials used must be wholly obtained
11.5	Flour, meal, powder, flakes, granules and pellets of potatoes:	Manufacture in which all Materials used must be wholly obtained
11.6	Flour, meal and powder of the dried leguminous vegetables of Heading 07.13, of sago or of roots or tubers of Heading 07.14	

	f the products of Chapter 8:	Manufacture in which all Materials used must be wholly obtained
11.7	Malt, whether or not roasted:	Manufacture in which all Materials used must be wholly obtained

1108.11	Wheat starch	Manufacture from Materials of any Heading other than that of the Product
11.09	Wheat gluten, whether or not dried	Manufacture from Materials of any Heading other than that of the Product
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all Materials of this Chapter used must be wholly obtained
Ex Chapter 13	Lac; gums, resins and other vegetable saps and extracts	Manufacture in which all Materials used must be wholly obtained
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable Products:	Manufacture from Materials of any Heading other than that of the Product.
Chapter 14	Vegetable plaiting Materials; vegetable products not elsewhere specified or included	Manufacture in which all Materials of this Chapter used must be wholly obtained
Ex Chapter 15	Animal or vegetable fats and oils and their cleavage Products; prepared edible fats; animal or vegetable waxes	Manufacture in which all Materials of this Chapter used must be wholly obtained
[15.04]	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	Yet to be agreed
[15.05]	Wool grease and fatty substances derived therefrom (including lanolin):	Manufacture from Materials of any Heading other than that of the Product
15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	Manufacture from Materials of any Heading other than that of the Product
[15.07]	Soya-bean oil and its fractions, whether or not refined, but not chemically modified:	
[15.11]	Palm oil and its fractions, whether or not refined, but not chemically modified:	
[EX 15.12]	Sunflower-seed or safflower oil and fractions thereof, whether or not refined, but not chemically modified:	
[15.14]	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified:	
[15.16]	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter (excluding edible fats or oils or their fractions of Heading 15.16):	
[15.18]	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified (excluding those of Heading 15.16); inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or	

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Yet to be agreed Yet to be agreed Yet to be agreed Yet to be agreed Yet to be

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Manufacture from Materials of any Heading other than that of the Product

Yet to be agreed

	included:	
15.20	Glycerol, crude; glycerol waters and lyes	Manufacture from Materials of any Heading other than that of the Product
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all Materials of Chapters 1, 2 and 3 used must be wholly obtained
[15.21]	Vegetable waxes (excluding triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:	Yet to be agreed
[16.04]	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:	Yet to be agreed
[16.05]	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:	Yet to be agreed
Chapter 17	Sugars and sugar confectionery	Manufacture in which all Materials of this Chapter used must be wholly obtained
[17.01]	Cane or beet sugar and chemically pure sucrose, in solid form:	Yet to be agreed
[17.02]	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	Yet to be agreed
Chapter 18	Cocoa and cocoa preparations	Manufacture in which all Materials of Chapters 17 and 18 used must be wholly obtained
[17.04]	Sugar confectionery (including white chocolate), not containing cocoa:	Yet to be agreed
Ex Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks products	Manufacture from Materials of any Heading other than that of the Product provided that the wheat Products of Chapter 11 used must be originating.
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included:	Manufacture from Materials of any Heading other than that of the Product
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from material of any Heading except that of the Product
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	Manufacture in which all the vegetables, fruit, nuts or other parts of plants used must be wholly obtained
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:	Manufacture in which all the vegetables, fruit, nuts or other parts of plants used must be wholly obtained
[2009.81]	Cranberry ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> ) juice	Yet to be agreed

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[2009.89]	Other	Yet to be agreed
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[2009.90]	Mixtures of juices	Yet to be agreed
Ex Chapter 21	Miscellaneous edible preparations	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
21.1	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these Products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	Manufacture in which Materials of Chapter 9 used must be wholly obtained.
21.2	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of Heading 30.02); prepared baking powders:	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
21.05	Ice cream and other edible ice, whether or not containing cocoa:	Manufacture in which Materials of Chapters 2, 4, 7, 8, 17 and 18 used must be originating.
Ex Chapter 22	Beverages, spirits and vinegar	Manufacture from Materials of any Heading other than that of the Product.
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:	Manufacture in which all the Materials must be wholly obtained
EX 22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and (excluding fruit or vegetable juices of Heading 20.09):	Manufacture from Materials of any Heading other than that of the Product in which Materials of Chapters 4, 17, 18 and Heading 22.01 used must be originating.
2202.91	Non-alcoholic beer	Manufacture from Materials of any Heading other than that of the Product
22.4	Wine of fresh grapes, including fortified wines; grape must (excluding that of Heading 20.09):	Manufacture from Materials of any Heading except that of the Product and in which any grapes and other Materials derived from grapes used must be wholly obtained
22.5	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	Manufacture from Materials of any Heading except that of the Product and in which any grapes and other Materials derived from grapes used must be wholly obtained
Ex 22.06	Palm wine	Manufacture in which all the Materials must be wholly obtained
22.7	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. Or higher; ethyl alcohol and other spirits, denatured, of any strength:	Manufacture from Materials of any Heading except that of the Product in which any grapes or material derived from grapes and Materials of Chapter 17 used must be wholly obtained
22.8	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol.; spirits, liqueurs and other spirituous beverages:	Manufacture from Materials of any Heading except that of the Product in which any grapes or any material derived from grapes and Materials of Chapter 17 used must be wholly obtained
22.9	Vinegar and substitutes for vinegar obtained from acetic acid	Manufacture from Materials of any Heading except that of the Product and in which any grapes or Materials obtained from grapes must be wholly obtained
Chapter 23	Residues and waste from the food industries; prepared animal	

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	dder	Manufacture from Materials of any Heading but Materials of Chapters 2, 3, 4, 10, 11, 12 and 17 used must be originating
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[23.01]	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves	Yet to be agreed
[23.09]	Preparations of a kind used in animal feeding	Yet to be agreed
Chapter 24	Tobacco and manufactured tobacco substitutes	Manufacture in which all Materials of this Chapter used must be wholly obtained
[24.02]	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:	Yet to be agreed
[24.03]	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:	Yet to be agreed
Chapter 25	Salt; sulphur; earths and stone; plastering Materials, lime and cement	Manufacture in which all Materials of this Chapter used must be wholly obtained
Chapter 26	Ores, slag and ash	Manufacture in which all the Materials must be wholly obtained
Ex Chapter 27	Mineral fuels, mineral oils and Products of their distillation; bituminous substances; mineral waxes	Manufacture from Materials of any Heading, except that of the Product, or Manufacture in which the value of all the Materials used does not exceed 40% of the ex-works price of the Product
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal:	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
27.07	Oils and other products of the distillation of high temperature coal tar; similar Products in which the mass of the aromatic constituents exceeds that of the non-aromatic constituents:	Manufacture from Materials of any Heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
27.9	Petroleum oils and oils obtained from bituminous minerals, crude	Manufacture in which all the Materials must be wholly obtained
27.10	Petroleum oils and oils obtained from bituminous minerals (excluding crude); preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils:	Operations of refining and / or one or more specific process(es) or Manufacture from Materials of any Heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed [50% of the ex-works price of the Product
EX 27.11	Petroleum gases and other gaseous hydrocarbons:	Operations of refining and/or one or more specific process(es) or Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed [50% of the ex-works price of the Product

2711.11	Natural gas	Manufacture in which all Materials used are wholly obtained
2711.21	Natural gas	Manufacture in which all Materials used are wholly obtained
27.12	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) or Manufacture from Materials of any Heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 50% of the ex-works price of the Product
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals:	Operations of refining and/or one or more specific process(es) or Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 50% of the ex-works price of the Product
27.16	Electrical energy	Manufacture in which all Materials of this Chapter used must be wholly obtained
Ex-Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product or Chemical processing rules as per Introductory Note 8 to this Appendix.
28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury:	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
Chapter 29	Organic chemicals	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product or Chemical processing rules as per Introductory Note 8 to this Appendix.
Chapter 30	Pharmaceutical Products	Manufacture from Materials of any Heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product or Chemical processing rules as per Introductory Note 8 to this Appendix.
Chapter31	Fertilizers	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product or

Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	Chemical processing rules as per Introductory Note 8 to this Appendix. Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product or Chemical processing rules as per Introductory Note 8 to this Appendix.
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product or Chemical processing rules as per Introductory Note 8 to this Appendix.
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product or Chemical processing rules as per Introductory Note 8 to this Appendix.
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60 % of the ex-works price of the Product or Chemical processing rules as per Introductory Note 8 to this Appendix.
Chapter 36	Explosives; pyrotechnic Products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product or Chemical processing rules as per Introductory Note 8 to this Appendix.
Chapter 37	Photographic or cinematographic goods	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product or Chemical processing rules as per Introductory Note 8 to this Appendix.
Chapter 38	Miscellaneous chemical Products	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product or Chemical processing rules as per Introductory Note 8 to this Appendix.

Ex-Chapter 39	Plastics and articles thereof	Manufacture from Materials of any Heading, except that of the Product. or Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product.
Ex-Chapter 40	Rubber and articles thereof	Manufacture in which all Materials of this Chapter used must be wholly obtained
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip:	Manufacture in which all the Materials used must be wholly obtained.
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:	Retreading of used tyres
Ex-CHAPTER 41	Raw hides and skins (other than furskins) and leather	Manufacture in which all Materials of this Chapter used must be wholly obtained
41.4	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared:	Manufacture in which Materials of Headings 41.01 to 41.03 used are wholly obtained
41.5	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared:	Manufacture in which Materials of Headings 41.01 to 41.03 used are wholly obtained
41.6	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared:	Manufacture in which Materials of Headings 41.01 to 41.03 used are wholly obtained
41.7 to 41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split (excluding leather of Heading 41.14):	Manufacture in which Materials of Headings 41.01 to 41.06 used are wholly obtained
41.14	Chamois (including combination chamois) leather; patent leather and laminated leather; metallised leather:	Manufacture from Materials of any Heading other than that 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)	Yet to be agreed
Chapter 43	Furskins and artificial fur; manufactures thereof	Manufacture from Materials of any heading, except that of the Product. or Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
EX CHAPTER 44	Wood and articles of wood; wood charcoal	Manufacture from Materials of any heading, except that of the Product.
44.1	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	
44.2	Wood charcoal (including shell or nut charcoal), whether or not	

44.3	erated Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared:	Materials of this Chapter used must be wholly obtained.  Materials of this Chapter used must be wholly obtained.  Materials of this Chapter used must be wholly obtained.
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	or roughly squared:	
4404.20	Non-coniferous	Materials of this Heading used must be wholly obtained.
44.05	Wood wool; wood flour	Materials of this Chapter used must be wholly obtained.
4406.12	Non-coniferous	Materials of this Heading used must be wholly obtained.
4406.92		
4407.21	Tropical woods	Materials of this Heading used must be wholly obtained.
4407.22		
4407.25		
4407.26		
4407.27		
4407.29		
4408.31	Dark red meranti, light red meranti and meranti bakau	Materials of this Heading used must be wholly obtained.
4408.39	Other	Materials of this Heading used must be wholly obtained.
4409.22	Of tropical wood	Materials of this Heading used must be wholly obtained.
4412.31	With at least one outer ply of tropical wood	Manufacture in which Materials of tropical woods of this Chapter used must be wholly obtained.
Chapter 45	Cork and articles of cork	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
Chapter 46	Manufactures of straw, of esparto or of other plaiting Materials; basketware and wickerwork	Manufacture from Materials of any Heading other than that of the Product provided that Materials of Chapter 14 are wholly obtained.
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture from Materials of any Heading other than that of the Product
EX Chapter 50	Silk	Manufacture from Materials of any Heading other than that of the Product.
50.01	Silk-worm cocoons suitable for reeling	Manufacture from Materials of any Heading except that of the Product or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising,



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calendering, shrink resistance processing, permanent finishing,

		decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the Product
50.3	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	Manufacture from Materials of any Heading except that of the Product or Carding or combing of silk waste
50.4	Silk yarn (excluding yarn spun from silk waste) not put up for retail sale	Manufacture from Materials of any Heading except that of the Product or Manufacture from raw silk or silk waste, other natural fibers or chemical Materials of textile pulp
50.5	Yarn spun from silk waste, not put up for retail sale	Manufacture from Materials of any Heading except that of the Product or Manufacture from raw silk or silk waste, other natural fibers or chemical Materials of textile pulp
50.07	Woven fabrics of silk or of silk waste:	Manufacture from Materials of any Heading except that of the Product
Ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric.	Manufacture from Materials of any Heading other than that of the Product.
[51.11]	Woven fabrics of carded wool or of carded fine animal hair:	Yet to be agreed
[51.12]	Woven fabrics of combed wool or of combed fine animal hair:	Yet to be agreed
[51.13]	Woven fabrics of coarse animal hair or of horsehair	Yet to be agreed
Ex Chapter 52	Cotton	Manufacture in which all Materials used must be wholly obtained
[52.04]	Cotton sewing thread, whether or not put up for retail sale:	Yet to be agreed
[52.05]	Cotton yarn (excluding sewing thread), containing 85 per cent or more by mass of cotton, not put up for retail sale:	Yet to be agreed
[52.06]	Cotton yarn (excluding sewing thread), containing less than 85 per cent by mass of cotton, not put up for retail sale:	Yet to be agreed
[52.08]	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 200 g/m <sup>2</sup> :	Yet to be agreed
[52.07]	Cotton yarn (excluding sewing thread) put up for retail sale:	Yet to be agreed
[52.09]	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 200 g/m <sup>2</sup> :	Yet to be agreed
[52.10]	Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, of a mass not exceeding 200 g/m <sup>2</sup> :	Yet to be agreed
[52.11]	Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, of a mass exceeding 200 g/m <sup>2</sup> :	Yet to be agreed

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[52.12]	Other woven fabrics of cotton:	Yet to be agreed
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EX CHAPTER 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	Manufacture from Materials of any Heading other than that of the Product
53.09	Flax yarn:	Manufacture from Materials classified in a Heading other than that of the Product or Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning
53.7	Yarn of jute or of other textile bast fibres of heading 53.03:	Manufacture from Materials classified in a Heading other than that of the Product or Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning
53.8	Yarn of other vegetable textile fibres; paper yarn:	Manufacture from Materials classified in a Heading other than that of the Product or Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning
[53.09]	Woven fabrics of flax:	Yet to be agreed
53.10	Woven fabrics of jute or of other textile bast fibres of heading 53.03:	Manufacture from Materials classified in a Heading other than that of the Product or Manufacture from: - natural fibres; - man-made staple fibres not carded or combed or otherwise prepared for spinning; - chemical Materials or textile pulp; or - paper Or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the Product
53.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	Manufacture from Materials classified in a Heading other than that of the Product. or Manufacture from: - natural fibres; - man-made staple fibres not carded or combed or otherwise prepared for spinning; - chemical Materials or textile pulp; or

		- chemical Materials or textile pulp; or - paper Or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the Product
CHAPTER 54	Man-made filaments; strip and the like of man-made textile materials	Manufacture from Materials of any Heading other than that of the Product.
[54.07]	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from Materials of Heading 54.04:	Yet to be agreed
[54.08]	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05:	Yet to be agreed
Chapter 55	Man-made staple fibres	Manufacture from Materials of any Heading other than that of the Product.
[55.12]	Woven fabrics of synthetic staple fibres, containing 85 per cent or more by mass of synthetic staple fibres:	Yet to be agreed
[55.13]	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass not exceeding 170 g/m <sup>2</sup> :	Yet to be agreed
[55.14]	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass exceeding 170 g/m <sup>2</sup> :	Yet to be agreed
[55.15]	Other woven fabrics of synthetic staple fibres:	Yet to be agreed
[55.16]	Woven fabrics of artificial staple fibres:	Yet to be agreed
Ex Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof	Manufacture from Materials of any Heading other than that of the Product.
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps:	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of all the Materials used does not exceed 50% of the ex-works price of the Product
Chapter 57	Carpets and other textile floor coverings	Manufacture from Materials of any Heading other than that of the Product. or Manufacture from: - yarn; - synthetic or artificial filament yarn; - natural fibres; or - man-made staple fibres not carded or combed or otherwise processed for spinning

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Ex-Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	Manufacture from Materials of any Heading other than that of the Product or Manufacture from natural fibers; man-made staple fibers not carded or
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		combed or otherwise prepared for spinning; chemical Materials or textile pulp or paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the Product
[58.01]	Woven pile fabrics and chenille fabrics (excluding fabrics of Heading 58.02 or 58.06):	Yet to be agreed
[58.02]	Terry towelling and similar woven terry fabrics (excluding narrow fabrics of Heading 58.06); tufted textile fabrics (excluding Products of Heading 57.03):	Yet to be agreed
[58.03]	Gauze (excluding narrow fabrics of Heading 58.06)	Yet to be agreed
[58.04]	Tulles and other net fabrics (excluding woven, knitted or crocheted fabrics); lace in the piece, in strips or in motifs (excluding fabrics of Heading 60.02 to 60.06):	Yet to be agreed
58.05	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from Materials of any Heading other than that of the Product.
[58.06]	Narrow woven fabrics (excluding goods of Heading 58.07); narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs):	Yet to be agreed
58.8	Braids in the piece; ornamental trimmings in the piece, without embroidery (excluding knitted or crocheted); tassels, pompons and similar articles:	Manufacture from Materials of any Heading other than that of the Product.
58.9	Woven fabrics of metal thread and woven fabrics of metallised yarn of Heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	Manufacture from Materials of any Heading other than that of the Product.
[58.10]	Embroidery in the piece, in strips or in motifs:	Yet to be agreed
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	Manufacture from Materials of any Heading other than that of the Product.
[Chapter 60]	Knitted or crocheted fabrics	Yet to be agreed
[Chapter 61]	Articles of apparel and clothing accessories, knitted or crocheted	EX CHAPTER 63
[Chapter 62]	Articles of apparel and clothing accessories, not knitted or crocheted	Ot her ma

	de up textile articles; sets; worn clothing and worn textile articles; rags	Yet to be agreed  Yet to be agreed  Manufacture from Materials of any Heading other than that of the Product
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[63.01]	Blankets and travelling rugs: -Of felt, or non-wovens	Yet to be agreed
	-Other: embroidered	Yet to be agreed
	-Other	Yet to be agreed
[63.02]	Bed linen, table linen, toilet linen and kitchen linen: -Of felt, or non-wovens	Yet to be agreed
	-Other: embroidered	Yet to be agreed
	-Other	Yet to be agreed
[63.03]	Curtains (including drapes) and interior blinds; curtain or bed valances:	Yet to be agreed
	-Of felt, of non-wovens	Yet to be agreed
	-Other: embroidered	Yet to be agreed
	-Other	Yet to be agreed
[63.04]	Other furnishing articles (excluding those of Heading 94.04):	
	-Of felt, of non-wovens	Yet to be agreed
	-Other: embroidered	Yet to be agreed
	-Other	Yet to be agreed
[63.05]	Sacks and bags, of a kind used for the packing of goods:	Yet to be agreed
[63.06]	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:	Yet to be agreed
	-Of felt, of non-wovens	Yet to be agreed
	-Other	Yet to be agreed
63.7	Other made up articles, including dress patterns:	Manufacture in which the value of all the Materials used does not exceed 50% of the ex-works price of the Product
63.8	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
[63.09]	Worn clothing and other worn articles:	Yet to be agreed
[63.10]	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile Materials:	Yet to be agreed
ex CHAPTER 64	Footwear, gaiters and the like; parts of such articles	Manufacture from Materials of any Heading other than that of the Product and in which uppers of Heading 64.06 must be originating.
Ex 64.06	Parts of footwear (including uppers whether or not attached to	

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les (excluding outer soles)); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof:	Manufacture from Materials of any Heading other than that of the Product.
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6406.10	Uppers and parts thereof, other than stiffeners	Manufacture from Materials of any Heading other than that of the Product and in which Materials of Chapter 41 used must be originating.
Chapter 65	Headgear and parts thereof	Manufacture from Materials of any Heading other than that of the Product.
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof	Manufacture from Materials of any Heading other than that of the Product.
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from Materials of any Heading other than that of the Product.
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar Materials	Manufacture from Materials of any Heading other than that of the Product
68.1	Setts, curbstones and flagstones, of natural stone (except slate)	Manufacture in which all Materials used must be wholly obtained
68.2	Worked monumental or building stone (excluding slate) and articles thereof (excluding goods of Heading 68.01); mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate):	Manufacture in which all Materials used must be wholly obtained
68.3	Worked slate	Manufacture in which all Materials used must be wholly obtained
68.09	Articles of plaster or of compositions based on plaster:	Manufacture from Materials of any sub-Heading other than that of the Product
6810.91	Prefabricated structural components for building or civil engineering	Manufacture from Materials of any sub-heading other than that of the Product
68.14	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other Materials:	Manufacture from Materials of any heading, except that of the Product or Manufacture from worked mica (including agglomerated or reconstituted mica)
Chapter 69	Ceramic Products	Manufacture from Materials of any Heading other than that of the Product;
Chapter 70	Glass and glassware	Manufacture from Materials of any Heading other than that of the Product; or Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
EX 70.06	Glass plate substrate coated with dielectric thin film, semiconductor grade in accordance with SEMMI standards	Manufacture from non-coated glass plate substrate of Heading 70.06
Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewelry; coin	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
7101.10	Natural pearls	Manufacture in which Materials of this Chapter used must be wholly obtained
7101.21	Unworked cultured pearls	Manufacture in which Materials of this Chapter used must be wholly obtained

7101.22	Worked cultured pearls	Manufacture from unworked, precious or semi-precious stones
Ex 71.03	Precious stones (excluding diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (excluding diamonds) and semi-precious stones, temporarily strung for convenience of transport:	Manufacture from unworked, precious or semi-precious stones
Ex-7103.10 Ex-7103.99	Tanzanite	Manufacture in which all Materials used must be wholly obtained
7106.10	-Powder	Manufacture in which all Materials of this Chapter used must be wholly obtained
7106.91	-Unwrought	Manufacture in which all Materials of this Chapter used must be wholly obtained
71.7	Base metals clad with silver, not further worked than semi-manufactured	Manufacture from metals clad with silver unwrought
71.8	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form:	Manufacture in which all Materials used must be wholly obtained
7108.13	Plated, semi-manufactured (other than plated) or in powder form	Manufacture from metals clad with precious metals, unwrought
71.9	Base metals or silver, clad with gold, not further worked than semi-manufactured	Manufacture from metals clad with gold, unwrought
7110.11	Platinum -Unwrought or in powder form	Manufacture in which all Materials used must be wholly obtained
7110.21	Palladium -Unwrought or in powder form	Manufacture in which all Materials used must be wholly obtained
7110.31	Rhodium -Unwrought or in powder form	Manufacture in which all Materials used must be wholly obtained
7110.41	Iridium, osmium and ruthenium -Unwrought or in powder form	Manufacture in which all Materials used must be wholly obtained
71.11	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	Manufacture from metals clad with gold, unwrought
Chapter 73	Articles of iron or steel	Manufacture from Materials of any Heading other than that of the Product.
Chapter 74	Copper and articles thereof	Manufacture from Materials of any Heading other than that of the Product or

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		Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
Ex Chapter 75	Nickel and articles thereof	Manufacture from Materials of any Heading other than that of the Product or

		or Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
75.02	Unwrought nickel:	Manufacture in which all Materials used must be wholly obtained
Ex Chapter 76	Aluminium and articles thereof	Manufacture from Materials of any Heading other than that of the Product.
Ex 76.01	Aluminium alloys	Manufacture from Materials of any Heading except that of the Product or Manufacture by thermo or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
Ex 7801.99	Lead alloys	Manufacture from Materials of any Heading other than that of the Product or Manufacture from unwrought lead, not alloyed
Ex-Chapter 79	Zinc and articles thereof	Manufacture from Materials of any Heading other than that of the Product.
79.03	Zinc dust, powders and flakes:	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
Ex Chapter 80	Tin and articles thereof	Manufacture from Materials of any Heading other than that of the Product
8001.20	Tin alloys	Manufacture from Materials of any Heading other than that of the Product or Manufacture from unwrought tin, not alloyed
Ex 80.03	Tin wire	Manufacture from Materials of any Heading other than that of the Product or Manufacture from bars, rods and profiles of tin
Chapter 81	Other base metals; cermets; articles thereof	Manufacture from Materials of any Heading other than that of the Product.
Ex-Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	Manufacture from Materials of any Heading other than that of the Product
82.11	Knives with cutting blades, serrated or not (including pruning knives), (excluding knives of Heading 82.08), and blades therefor:	Manufacture from Materials of any Heading except that of the Product. However, knife blades of base metal may be used
8212.10	Razors	Manufacture from Materials of any Sub-heading except that of the Product
8212.20	Safety razor blades, including razor blade blanks in strips	Manufacture from Materials of any Heading
82.13	Scissors, tailors' shears and similar shears, and blades therefor	Manufacture from Materials of any Heading.
Chapter 83	Miscellaneous articles of base metal	Manufacture from Materials of any Heading, except that of the Product

Ex-Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
84.1	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation:	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
84.2	Steam or other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers:	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
84.3	Central heating boilers (excluding those of Heading 84.02):	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
84.4	Auxiliary plant for use with boilers of Heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units:	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
84.5	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers:	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
84.6	Steam turbines and other vapour turbines:	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
84.7	Spark-ignition reciprocating or rotary internal combustion piston engines:	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
84.8	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines):	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
84.9	Parts suitable for use solely or principally with the engines of Heading 84.07 or 84.08:	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
84.11	Turbo-jets, turbo-propellers and other gas turbines	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
84.12	Other engines and motors:	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators:	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters:	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-work price of the Product
84.15	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 60% of the ex-work price of the Product
84.16	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances:	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-work price of the Product

84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric:	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-work price of the Product
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps (excluding air conditioning machines of Heading84.15):	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-work price of the Product
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of Heading85.14), for the treatment of Materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling (excluding machinery or plant of a kind used for domestic purposes); instantaneous or storage water heaters, non-electric:	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
8419.11	Instantaneous gas water heaters 8419.11	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-work price of the Product
84.20	Calendering or other rolling machines (excluding those for metals or glass), and cylinders therefor:	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases:	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
8421.21	Machinery and apparatus for filtering or purifying water	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-work price of the Product [ Refer to Note 2.5]
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages:	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-work price of the Product
84.23	Massmeters (excluding balances of a sensitivity of 5 cg or better), including masspiece-operated counting or checking machines; mass pieces of all kinds:	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines:	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment:	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce (excluding machinery of Heading84.37):	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.49	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product



	hats; blocks for making hats	
84.50	Household or laundry-type washing machines, including machines which both wash and dry:	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-work price of the Product
84.51	Machinery (excluding machines of Heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics:	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-work price of the Product
84.52	Sewing machines (excluding book-sewing machines of Heading 84.40); furniture, bases and covers specially designed for sewing machines; sewing machine needles:	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather (excluding sewing machines):	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries:	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.55	Metal-rolling mills and rolls therefor:	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines:	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal:	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.58	Lathes (including turning centres) for removing metal:	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal [(excluding lathes (including turning centres) of Heading 84.58)]:	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.60	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing Products (excluding gear cutting, gear grinding or gear finishing machines of Heading 84.61):	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included:	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.62	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening,	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product

	shearing, punching or notching; presses for working metal or metal carbides, not specified above:	
84.63	Other machine-tools for working metal or cermets, without removing material:	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral Materials or for cold-working glass:	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.65	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard Materials:	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand:	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor:	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting (excluding those of Heading 85.15); gas-operated surface tempering machines and appliances:	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers:	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included:	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines):	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering Materials or other mineral Production powder or paste form; machines for forming foundry moulds of sand	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware:	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.76	Automatic goods-vending machines (for example, postage	Manufacture in which the value of the Materials used does not exceed

	stamp, cigarette, food or beverage machines), including money-changing machines:	60% of the ex-works price of the Product
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter:	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter:	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter:	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (excluding ingot moulds), metal carbides, glass, mineral Materials, rubber or plastics:	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.81	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.82	Ball or roller bearings:	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints):	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.84	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 the Materials used does not exceed 60% of the ex-works price of the Product
84.86	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9(C) to this Chapter; parts and accessories:	Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
84.87	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 the Materials used does not exceed 60% of the ex-works price of the Product
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	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
85.06	Primary cells and primary batteries:	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.13	Portable electric lamps designed to function by their own	Manufacture from Materials of any heading, except that of the Product

	source of energy (for example, dry batteries, accumulators, magnetos) (excluding lighting equipment of Heading 85.12):	or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.14	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of Materials by induction or dielectric loss:	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors (excluding those of Heading 85.45):	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.17	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) (excluding transmission or reception apparatus of Heading 84.43, 85.25, 85.27 or 85.28):	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets:	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.19	Sound recording or sound reproducing apparatus	Manufacture from Materials of any heading, except that of the Product
85.23	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the Production of discs (excluding Products of Chapter 37):	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.25	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders:	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product

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85.26	Radar apparatus, radio navigational aid apparatus and radio	Manufacture from Materials of any heading, except that of the Product
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	remote control apparatus:	or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.28	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28:	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.30	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (excluding those of Heading 86.08):	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.31	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms) (excluding those of Heading 85.12 or 85.30):	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set):	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.33	Electrical resistors (including rheostats and potentiometers) (excluding heating resistors):	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of Heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus (excluding switching apparatus of Heading 85.17):	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.38	Parts suitable for use solely or principally with the apparatus of Heading 85.35, 85.36 or 85.37:	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
8540.11	Colour	Manufacture from Materials of any heading, except that of the Product

		or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
8540.12	Monochrome	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.41	Diodes, transistors and similar semi-conductor devices; photosensitive semiconductor devices, including photo-voltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED); mounted piezo-electric crystals:	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter	Manufacture from Materials of any Heading other than that of the Product; or Manufacture in which the value of Materials does not exceed 60% of the ex-works price of the Product
85.45	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 from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.46	Electrical insulators of any material:	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly (excluding insulators of Heading 85.46); electrical conduit tubing and joints therefor, of base metal lined with insulating material:	Manufacture from Materials of any heading, except that of the Product or Manufacture in which the value of the Materials used does not exceed 60% of the ex-works price of the Product
8548.10	Waste and scrap of primary cells, primary batteries and accumulators; spent primary cells, spent primary batteries and spent electric accumulators;	Materials of this Sub-heading must be wholly obtained
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
Ex Chapter 87	Vehicles (excluding railway or tramway rolling-stock), and parts and accessories thereof	Manufacture in which the value of all the Materials used does not exceed [50%; 60%; 65%; 70%] of the ex-works price of the Product

87.14	Parts and accessories of vehicles of headings 87.11 to 87.13	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
87.15	Baby carriages and parts thereof	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
Chapter 88	Aircraft, spacecraft, and parts thereof	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
Chapter 89	Ships, boats and floating structures	Manufacture from Materials of any Heading other than that of the Product. or Manufacture in which the value of all the Materials used does not exceed 60% 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	Manufacture from Materials of any Heading other than that of the Product. Or Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
Chapter 91	Clocks and watches and parts thereof	Manufacture from Materials of any Heading other than that of the Product Or Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
94.03	Other furniture and parts thereof:	Manufacture from Materials of any heading, except that of the Product, or Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of all the Materials used does not exceed 60% of the ex-works price of the Product
Ex Chapter 96	Miscellaneous manufactured articles	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of all the Materials used does not



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		exceed 60% of the ex-works price of the Product
Ex 9601.10	Worked ivory and articles of ivory	Manufacture in which all Materials of Headings 05.07 and 05.08 used must be wholly obtained.
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from Materials of any Heading other than that of the Product or Manufacture in which the value of all the Materials used does not exceed 40% of the ex-works price of the Product