

▼ B

Article 915

This Regulation shall enter into force on the third day following its publication in the *Official Journal of the European Communities*.

It shall apply from 1 January 1994.

▼ M29 _____

▼ B

This Regulation shall be binding in its entirety and directly applicable in all Member States.

▼B

IMPLEMENTING PROVISIONS FOR THE COMMUNITY CUSTOMS CODE

ANNEXES



LIST OF ANNEXES

Number	Subject
1	Binding tariff information — Notification form
1 A	Binding origin information
1 A	Application for binding tariff information (BTI)
6	<i>Deleted</i>
6 A	<i>Deleted</i>
9	Introductory notes to the lists of working or processing operations conferring or non-conferring originating status to manufactured products when they are carried out on non-originating materials
10	List of working or processing operations conferring or non-conferring originating status to manufactured products when they are carried out on non-originating materials. Textiles and textile articles falling within section XI
11	List of working or processing operations conferring or non-conferring originating status to manufactured products when they are carried out on non-originating materials. Products other than textiles and textile articles falling within section XI
12	Certificate of origin and related application
13	Certificate of origin for imports of agricultural products into the European Economic Community
14	Introductory notes to the list in Annex 15
15	List of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status
16	Working excluded from GSP regional cumulation
17	Certificate of origin form A
18	Invoice declaration
21	Movement certificate EUR.1 and relevant applications
22	Invoice declaration
23	Interpretative notes on customs value
24	Application of generally accepted accounting principles for the determination of customs value
25	Air transport costs to be included in the customs value
26	Classification of goods subject to unit values
27	Marketing centres for the purpose of calculating unit prices by classification heading
28	Declaration of particulars relating to customs value — D.V.1
29	Continuation sheet — D.V.1 bis
30	Tag to be affixed on hold baggage checked in a Community airport
31	SAD — Single Administrative Document
32	SAD — Computerized declaration processing system
33	SAD — Supplementary form
34	SAD — Supplementary form
35	Indications of the copies of the forms shown in Annexes 31 and 33 and on which the information must appear by a self-copying process
36	Indication of the copies of the forms shown in Annexes 32 and 34 and on which the information must appear by a self-copying process
37	SAD — User notice
37 A	Explanatory note on the use of transit declarations by the exchange of EDI standard messages
37 C	Additional codes for the computerised transit system

▼B

Number	Subject
38	Codes to be used in the forms
38 A	Customs declaration for registered baggage
38 B	Application of Article 290a
42	Yellow label
42 A	Certificate of regular shipping services
42 B	Yellow label
43	Form T2M
44	Notes to appear on page 2 of the cover of the booklet containing forms T2M
44 A	Explanatory note on the loading list
44 B	Provisions concerning forms used in community transit
44 C	Goods involving greater risk of fraud
45	Loading list
45 A	Transit accompanying document
45 B	List of items
46	TC 10 — Transit advice note
46 A	Characteristics of seals
46 B	Criteria referred to in Articles 380 and 381
47	TC 11 — Receipt
47 A	Application of Article 94(6) and (7) of the code
48	Comprehensive guarantee
49	Common / Community transit procedure — Individual guarantee
50	Common / Community transit procedure — Individual guarantee in the form of voucher
51	TC 31 — Comprehensive guarantee certificate
51 A	TC 33 — Guarantee waiver certificate
51 B	Explanatory note on comprehensive guarantee certificates and guarantee waiver certificates
54	TC 32 — Individual guarantee voucher
58	Label (Articles 417 and 432)
59	Model of the information memo referred to in Article 459
60	Taxation form
61	Model of discharge
62	Special stamp
63	Control copy T5 form
64	Control copy T5 bis form
65	Loading list T5
66	Instructions for use of the forms required to draw up control copy T5
67	Application and authorisation forms
68	Transfer of goods or products covered by the arrangements from one holder to another
69	Standard rates of yield
70	Economic conditions and administrative cooperation
71	Information sheets
72	List of usual forms of handling referred to in Article 531 and Article 809

▼B











Number	Subject
73	Import goods for which the economic conditions are deemed not to be fulfilled by virtue of Article 539, first paragraph
74	Special provisions concerning equivalent goods
75	List of compensating products subject to the import duties appropriate to them
76	Economic conditions in the framework of the arrangements for processing under customs control
77	(Article 581)
104	Information document to facilitate the temporary exportation of goods sent from one country for manufacture, processing or repair in another
109	Certificate of customs status
110	Information sheet INF 3 — Returned goods
110 A	Certificate on fishery products caught by Community fishing vessels in the territorial waters of a third country
111	Application for repayment/remission
112	Repayment or remission of duties. Request for examination
113	Certificate for repayment or remission of duty

▼ M24




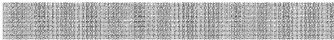
















ANNEX 1

MODEL OF BINDING TARIFF INFORMATION (BTI) NOTIFICATION FORM

▼ M24

EUROPEAN COMMUNITY - BINDING TARIFF INFORMATION		BTI
COPY FOR HOLDER	1 1 Competent customs authority <input type="checkbox"/>	2 BTI reference 
	3 Holder (Name and address) confidential	4 Date of start of validity 
	Important notice Without prejudice to the provisions of Article 12 (4) and (5) of Council Regulation (EEC) No 2913/92 this BTI remains valid for 6 years as from the date of start of validity. The information supplied will be stored on a database of the Commission of the European Communities for the purpose of the application of Commission Regulation (EEC) No 2454/93 and the data of the BTI, including any photograph(s), sketch(es), brochure(s) etc., but with the exception of the information contained in boxes 3 and 8, may be disclosed to the public via the Internet. The holder shall have the right to appeal against this BTI.	5 Date and reference of the application 
	1	6 Classification of the goods in the customs nomenclature  
	7 Description of the goods	
8 Commercial denomination and additional information confidential		
9 Justification of the classification of the goods		
10 This BTI has been issued on the basis of the following material provided by the applicant: Description  Brochures  Photos  Samples  Other  Place _____ Signature _____ Date _____ Stamp _____		

▼ M24

EUROPEAN COMMUNITY - BINDING TARIFF INFORMATION		BTI																													
COPY FOR COMMISSION	2	1 Competent customs authority <input type="checkbox"/>	2 BTI reference 																												
	3 Holder (Name and address)	confidential	4 Date of start of validity 																												
	Important notice Without prejudice to the provisions of Article 12 (4) and (5) of Council Regulation (EEC) No 2913/92 this BTI remains valid for 6 years as from the date of start of validity. The information supplied will be stored on a database of the Commission of the European Communities for the purpose of the application of Commission Regulation (EEC) No 2454/93 and the data of the BTI, including any photograph(s), sketch(es), brochure(s) etc., but with the exception of the information contained in boxes 3 and 8, may be disclosed to the public via the Internet. The holder shall have the right to appeal against this BTI.		5 Date and reference of the application 																												
	2		6 Classification of the goods in the customs nomenclature  																												
7 Description of the goods																															
8 Commercial denomination and additional information			confidential																												
9 Justification of the classification of the goods																															
10 This BTI has been issued on the basis of the following material provided by the applicant:																															
<table style="width: 100%; border: none;"> <tr> <td style="text-align: center;">Description</td> <td style="text-align: center;"></td> <td style="text-align: center;">Brochures</td> <td style="text-align: center;"></td> <td style="text-align: center;">Photos</td> <td style="text-align: center;"></td> <td style="text-align: center;">Samples</td> <td style="text-align: center;"></td> <td style="text-align: center;">Other</td> <td style="text-align: center;"></td> </tr> <tr> <td style="text-align: center;">Place</td> <td colspan="3"></td> <td style="text-align: center;">Signature</td> <td colspan="4"></td> </tr> <tr> <td style="text-align: center;">Date</td> <td colspan="3"></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">Stamp</td> </tr> </table>				Description		Brochures		Photos		Samples		Other		Place				Signature					Date								Stamp
Description		Brochures		Photos		Samples		Other																							
Place				Signature																											
Date								Stamp																							

▼ **M24**

BTI

COPY FOR COMMISSION	4	<p>11 Competent customs authority to be contacted for additional information (name, full address, telephone, telefax)</p> <p><input type="checkbox"/></p>	<p>12 BTI reference</p> <p>.....</p>
	4		<p>13 Language</p> <p>▶⁽⁷⁾ BG ◀⁽⁷⁾ CS ◀ DA DE EL EN ES ▶⁽⁸⁾ ET ◀</p> <p>FI FR ▶⁽⁹⁾ HU ◀ IT ▶⁽⁶⁾ LT LV MT ◀ NL</p> <p>▶⁽⁹⁾ PL ◀ PT ▶⁽⁸⁾ RO ◀ SE ▶⁽⁶⁾ SK SL ◀</p>
		<p>14 Key words:</p> <p>.....</p>	

▶ (1) (2) (3) (4) (5) (6) **A2**

▶ (7) (8) **M30**

▼ **M24**

5		BTI	
		11 Competent customs authority to be contacted for additional information (name, full address, telephone, telefax) <input type="checkbox"/>	12 BTI reference
COPY FOR MEMBER STATE	5	13 Language ▶ ⁽¹⁾ BG ◀ ⁽¹⁾ CS ◀ DA ◀ DE ◀ EL ◀ EN ◀ ES ▶ ⁽⁶⁾ ET ◀ FI ◀ FR ▶ ⁽⁷⁾ HU ◀ IT ▶ ⁽⁸⁾ LT ◀ LV ◀ MT ◀ NL ▶ ⁽⁹⁾ PL ◀ PT ▶ ⁽⁶⁾ RO ◀ SE ▶ ⁽⁶⁾ SK ◀ SL ◀	
	5	14 Key words: 	

▶ (1) (2) (3) (4) (5) (6) **A2**

▶ (7) (8) **M30**

▼ **M10**

EUROPEAN COMMUNITY – BINDING ORIGIN INFORMATION

ANNEX 1A

BOI

	13 BOI reference
14 Description of the processing required in order to obtain origin (if required) (confidential)	
15 Language ► ⁽⁷⁾ BG ◀ ► ⁽¹⁾ CS ◀ DA DE EL EN ES ► ⁽²⁾ ET ◀ FI FR ► ⁽³⁾ HU ◀ IT ► ⁽⁴⁾ LT LV MT ◀ NL ► ⁽⁵⁾ PL ◀ PT ► ⁽⁶⁾ RO ◀ ► ⁽⁶⁾ SK SL ◀ SV	
16 Reference to existing BOI or application	17 Reference to existing BTI or application
18 Key words (* confidential) ___ ^(*) ___ ^(*) ___ ^(*) ___ ^(*) ___ ^(*) ___ ^(*) ___ ^(*) ___ ^(*) ___ ^(*) ___ ^(*) ___ ^(*)	
19 This BOI is delivered on the basis of the elements furnished by the applicant	
Description	Brochures Photos Samples Other
Place	
Date Year	Month Day Signature Stamp

► (1) (2) (3) (4) (5) (6) **A2**

► (7) (8) **M30**

▼ M24

ANNEX 1b

MODEL OF BINDING TARIFF INFORMATION (BTI) APPLICATION FORM

▼ M24

EUROPEAN COMMUNITY		APPLICATION FOR BINDING TARIFF INFORMATION (BTI)	
<p>1. Applicant (full name and address)</p> <p><input type="checkbox"/></p> <p>Telephone Number : Fax Number : Customs ID :</p>	<p>For Official use</p> <p>Registration Number : Place of Receipt : Date of Receipt : Year <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Month <input type="text"/> <input type="text"/> Day <input type="text"/> <input type="text"/> BTI Application Language : Images to be scanned : Yes <input type="checkbox"/> # ... No <input type="checkbox"/> Date of Issue : Year <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Month <input type="text"/> <input type="text"/> Day <input type="text"/> <input type="text"/> Issuing Officer : All Samples returned : <input type="checkbox"/></p>		
<p>2. Holder (full name and address) (Confidential)</p> <p>Telephone Number : Fax Number : Customs ID :</p>	<p>Important note</p> <p>By signing the declaration, the applicant accepts responsibility for the accuracy and completeness of the particulars given on this form and on any continuation sheet(s) lodged with it. The applicant accepts that this information and any photograph(s), sketch(es), brochure(s) etc. can be stored on a database of the European Commission and that the data, including any photograph(s), sketch(es), brochure(s) etc., submitted with the application or obtained (or obtainable) by the administration, and which have not been marked in boxes 2 and 9 of the application as being confidential can be disclosed to the public via the Internet.</p>		
<p>3. Agent or Representative (full name and address)</p> <p>Telephone Number : Fax Number : Customs ID :</p>	<p>4. Reissue of a BTI</p> <p>If you are applying for the reissue of a BTI, please complete this box. BTI Reference Number : Valid from : Year <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Month <input type="text"/> <input type="text"/> Day <input type="text"/> <input type="text"/> Nomenclature Code :</p>		
<p>5. Customs Nomenclature</p> <p>Please indicate in which nomenclature the goods are to be classified :</p> <p><input type="checkbox"/> Harmonized System (HS) <input type="checkbox"/> Combined Nomenclature (CN) <input type="checkbox"/> TARIC <input type="checkbox"/> Refund nomenclature <input type="checkbox"/> Other (Specify) :</p>	<p>6. Type of Transaction</p> <p>Does this application relate to an import or export actually envisaged ? Yes <input type="checkbox"/> No <input type="checkbox"/></p>		
<p>7. Classification Envisaged</p> <p>Please indicate where, in your view, the goods are classified. Nomenclature Code :</p>			
<p>8. Description of the Goods</p> <p>Include, where necessary, the precise composition of the goods, the method of analysis used, the type of manufacturing process undergone, the value (including the components), the use of the goods, the usual trade name and, where appropriate, the packaging for retail sale in the case of sets of goods (<i>Please use a separate sheet, if more space is required</i>).</p>			

▼ M24

9. Commercial denomination and additional information*	(Confidential)
<p>Please indicate which of the information, provided in accordance with box 10 of this application or obtained (or obtainable) by the administration is to be treated as confidential:</p>	
10. Samples etc. Please indicate which, if any, of the following are enclosed with your application.	
Description <input type="checkbox"/> Brochures <input type="checkbox"/> Photographs <input type="checkbox"/> Samples <input type="checkbox"/> Other <input type="checkbox"/>	
Do you wish your samples to be returned? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Special costs incurred by the Customs authorities as a result of analysis, expert reports or the return of samples, may be charged to the applicant.	
11. Other BTI Applications* and other BTIs held*	
Please indicate if you have applied for, or been issued with, BTIs for identical or similar goods, at other Customs offices or in other Member States.	
Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please give details and enclose a photocopy of the BTI :	
Country of Application : Place of Application : Date of Application : Year <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Month <input type="text"/> <input type="text"/> Day <input type="text"/> <input type="text"/> BTI Reference : Date of Start of Validity : Year <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Month <input type="text"/> <input type="text"/> Day <input type="text"/> <input type="text"/> Nomenclature Code :	Country of Application : Place of Application : Date of Application : Year <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Month <input type="text"/> <input type="text"/> Day <input type="text"/> <input type="text"/> BTI Reference : Date of Start of Validity : Year <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Month <input type="text"/> <input type="text"/> Day <input type="text"/> <input type="text"/> Nomenclature Code :
12. BTIs issued to other Holders*	
Please indicate if you are aware of BTIs for identical or similar products, already issued to other holders.	
Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please give details:	
Issuing Country : BTI Reference : Date of Start of Validity : Year <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Month <input type="text"/> <input type="text"/> Day <input type="text"/> <input type="text"/> Nomenclature Code :	Issuing Country : BTI Reference : Date of Start of Validity : Year <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Month <input type="text"/> <input type="text"/> Day <input type="text"/> <input type="text"/> Nomenclature Code :
13. Date and Signature	
Your reference : Date : Year <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Month <input type="text"/> <input type="text"/> Day <input type="text"/> <input type="text"/>	
Signature :	
For Official Use	

* Please use a separate sheet of paper, if more space is required.

▼ **M29***ANNEX 1c*

EUROPEAN COMMUNITY
SPECIMEN

Application for AEO certificate

(Referred to in Article 14c(1))

NB: please refer to the explanatory note when filling out the form

1. Applicant		Reserved for customs purposes	
2. Legal status of applicant			3. Date of establishment
4. Address of establishment			
5. Location of main place of business			
6. Contact person (name, phone, fax, e-mail)			7. Correspondence address
8. VAT ID number(s)	9. Trader Identification Number(s)		10. Legal registration number
11. Requested type of certificate			
<input type="checkbox"/> AEO certificate — Customs simplifications <input type="checkbox"/> AEO certificate — Security and safety <input type="checkbox"/> AEO certificate — Customs simplifications/Security and safety			
12. Economic sector of activity			13. Member State(s), where customs related activities are carried out

▼ **M29**

14. Border crossing information	15. Simplifications or facilitations already granted, certificates mentioned in Article 14k (4)
16. Office where customs documentation is kept:	
17. Office responsible for providing all customs documentations:	
18. Office where main accounts are kept:	
19. Signed: Dated: Name: Number of annexes:	

▼ M29*Explanatory notes:*

1. **Applicant:**
Enter the full name of the applicant economic operator.
2. **Legal status:**
Enter the legal status as mentioned in the document of establishment.
3. **Date of establishment:**
Enter — with numbers — the day, month and year of establishment.
4. **Address of establishment:**
Enter the full address of the place where your entity was established, including the country.
5. **Location of main place of business:**
Enter the full address of the place of your business where the main activities are carried out.
6. **Contact person:**
Indicate the full name, phone and fax numbers, and e-mail address of the contact person designated by you within your company to be contacted by the customs authorities when examining the application.
7. **Correspondence address:**
Fill in only in case it differs from your address of establishment.
- 8, 9 and 10. **VAT, Trader Identification and Legal registration numbers:**
Enter the required numbers.

The Trader Identification Number(s) is(are) the identification number(s) registered by the customs authority(ies).

The Legal registration number is the registration number given by the company registration office.

If these numbers are the same, enter only the VAT ID number.

If the applicant has no Trader Identification Number because e.g. in the applicant's Member State this number does not exist, leave the box blank.
11. **Requested type of certificate:**
Make a cross in the relevant box.
12. **Economic sector of activity:**
Describe your activity.
13. **Member States, where customs related activities are carried out:**
Enter the relevant ISO alpha-2 country code(s).
14. **Border crossing information:**
Indicate the names of customs offices regularly used for border crossing.
15. **Simplifications or facilitations already granted, certificates mentioned in Article 14k(4):**

In case of simplifications already granted, indicate the type of simplification, the relevant customs procedure, and the authorisation number. ► **C14** The relevant customs procedure shall be entered in the form of the letters used as column headings (A to K) to identify customs procedures in the matrix in Annex 37, Title I, point B. ◀

In case of facilitations already granted, indicate the number of the certificate.

▼ **M29**

In case the applicant is the holder of one or more certificates mentioned in Article 14k(4), indicate the type and the number of the certificate(s).

16, 17 and 18. **Offices for documentations/main accounts:**

Enter the full addresses of the relevant offices. If the offices have the same address, fill in only Box 16.

19. **Name, date and signature of the applicant:**

Signature: the signatory should add his capacity. The signatory should always be the person who represents the applicant as a whole.

Name: name of the applicant and the stamp of the applicant.

Number of annexes: the applicant shall give the following general information:

1. Overview of the principal owners/shareholders, stating names and addresses and their proportional interests. Overview of the members of the board of directors. Are owners known by the customs authorities for previous non-compliant behaviour?
2. The person responsible in the applicant's administration for customs matters.
3. Description of the economic activities of the applicant.
4. Specification of the location details of the various sites of the applicant and brief description of the activities in each site. Specification of whether the applicant and each site acts within the supply chain in its own name and its own behalf, or acts in its own name and on behalf of another person, or acts in name of and on behalf of another person.
5. Specification of whether the goods are bought from and/or supplied to companies which are affiliated with the applicant.
6. Description of the internal structure of the organisation of the applicant. Please attach, if it exists, documentation on the functions/competencies for each department and/or function.
7. The number of the employees in total and for each division.
8. The names of the key office-holders (managing directors, divisional heads, accounting managers, head of customs division etc.). Description of the adopted routines in situations when the competent employee is not present, temporarily or permanently.
9. The names and the position within the organisation of the applicant who have specific customs expertise. Assessment of the level of knowledge of these persons in regards of the use of IT technology in customs and commercial processes and general commercial matters.
10. Agreement or disagreement with the publication of the information in the AEO certificate in the list of authorised economic operators referred to in Article 14x(4).

▼ **M29***ANNEX 1d***AEO certificate**

 (Certificate number)
1. Holder of the AEO certificate	2. Issuing authority

The Holder mentioned in Box 1 is an

Authorised economic operator

- Customs simplifications
- Security and safety
- Customs simplifications/security and safety

3. Date from which the certificate is effective:

▼ M29

Explanatory notes:

Certificate number

The certificate number shall always begin with the ISO alpha-2 country code of the issuing Member State, followed by one of the following letters:

AEOC for AEO certificate — Customs simplifications

AEOS for AEO certificate — Security and safety

AEOF for AEO certificate — Customs simplifications/security and safety

The letters as described above should be followed by the national authorisation number.

1. Holder of the AEO certificate

The full name of the Holder shall be mentioned, as indicated in Box 1 of the Application form in Annex 1C, as well as the VAT ID number(s) as indicated in Box 8 of the Application form, if relevant the Trader Identification Number(s) as indicated in Box 9 of the Application form, and the Legal registration number as indicated in Box 10 of the Application form.

2. Issuing authority

Signature, the name of the Member State's customs administration and the stamp.

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

Reference to the type of the certificate

Make a cross in the relevant box.

3. Date from which the certificate is effective

Indicate the day, the month and the year, in accordance with Article 14q(1).

▼ M18

▼B

ANNEX 6

▼A1

Abrogated

▼ M1

ANNEX 6a

▼ A1

Abrogated

▼ M18



ANNEX 9

INTRODUCTORY NOTES TO THE LISTS OF WORKING OR PROCESSING OPERATIONS CONFERRING OR NON-CONFERRING ORIGINATING STATUS TO MANUFACTURED PRODUCTS WHEN THEY ARE CARRIED OUT ON NON-ORIGINATING MATERIALS

GENERAL CONSIDERATIONS

Note 1

- 1.1. The first two columns in the lists in Annexes 10 and 11 describe the product obtained. The first column gives the heading number, or the chapter number, used in the combined nomenclature and the second column gives the description of goods used in the combined nomenclature for that heading or chapter. For each entry in the first two columns, a rule is specified in column 3. Where the entry in the first column is preceded by an 'ex', this signifies that the rule in column 3 only applies to the part of that heading or chapter as described in column 2.
- 1.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of product in column 2 is therefore given in general terms, the adjacent rule in column 3 applies to all products which, under the combined nomenclature, are classified in headings of the chapter or in any of the headings grouped together in column 1.
- 1.3. Where the lists include different rules applying to different products within one heading, each indent contains the description of that part of the heading covered by the adjacent rule in column 3.

Note 2

- 2.1. The term 'manufacture' covers any kind of working or processing including 'assembly' or specific operations.
- 2.2. The term 'material' covers any 'ingredient', 'raw material', 'component' or 'part', etc., used in the manufacture of the product.
- 2.3. The term 'product' refers to the product being manufactured, even if it is intended for later use in another manufacturing operation.

Note 3

- 3.1. The working or processing required by a rule in column 3 has to be carried out only in relation to the non-originating materials used. The restrictions contained in a rule in column 3 likewise apply only to the non-originating materials used.
- 3.2. If a product, made from non-originating materials which has itself acquired originating status during manufacture, is used as a material in the process of manufacture of another product, then the list rule applicable to the product in which it is incorporated does not apply to it.

For example: Unembroidered fabric may obtain origin by being woven from yarn. If this is then used in making embroidered bed linen, then the percentage value limit imposed on the use of unembroidered fabric does not apply in this case.

Note 4

- 4.1. The rules in the lists represent the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer origin. Thus if a rule says 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.
- 4.2. When a rule in a list specifies that a product may be manufactured from more than one material, this means that any one or more of the materials may be used. It does not require that all be used.

▼B

For example: the rule for yarns says 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, one can use one or the other or both.

- 4.3. When a rule in a 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.

Note 5

For all products which are not mentioned in Annex 11 (other than textiles falling within Section XI), origin is determined case-by-case by evaluating any process or operation in relation to the concept of the last substantial processing or working as defined in Article 24 of the Code.

Note 6

- 6.1. The term 'fibres' used in the list in Annex 10 covers 'natural fibres' and 'man-made staple fibres' falling within CN codes 5501 to 5507, and fibres of a kind used for the manufacture of paper.
- 6.2. The term 'natural fibres' is used in the list in Annex 10 to refer to fibres other than artificial or synthetic fibres and is restricted to the stages before spinning takes place, including waste, and unless otherwise specified, the term 'natural fibres' includes fibres that have been carded, combed or otherwise processed but not spun.
- 6.3. The term 'natural fibres' includes horsehair falling within CN code 0503, silk falling within CN codes 5002 and 5003 as well as the wool fibres, fine or coarse animal hair falling within CN codes 5101 to 5105, cotton fibres falling within CN codes 5201 to 5203 and other vegetable fibres falling within CN codes 5301 to 5305.
- 6.4. The term 'man-made staple fibres' is used in the list in Annex 10 to refer to synthetic or artificial filament tow, staple fibres or waste, falling within CN codes 5501 to 5507.
- 6.5. The terms 'textile pulp' and 'chemical materials' are used in the list in Annex 10 to describe the non-textile materials (these are not classified in Chapters 50 to 63) which can be used to manufacture artificial or synthetic fibres or yarns, or fibres of a kind used for the manufacture of paper.
- 6.6. For products obtained from two or more textile materials the provisions appearing in column 3 are applicable for each of the textile materials of which the mixture is composed.

Note 7

- 7.1. The term 'prebleached', used in the list in Annex 10 to characterize the level of manufacture required when certain non-originating materials are used, applies to certain yarns, woven fabrics and knitted or crocheted fabrics which have only been washed after the spinning or weaving operation.

Prebleached products are at an earlier stage of manufacture than bleached products, which have undergone several baths in bleaching agents (oxydizing agents such as hydrogen peroxyde and reducing agents).

- 7.2. The term 'complete making-up' used in the list in Annex 10 means that all the operations following cutting of the fabric or knitting or crocheting of the fabric directly to shape have to be performed.

However, making-up shall not necessarily be considered as incomplete where one or more finishing operations have not been carried out.

The following is a list of examples of finishing operations:

- fitting of buttons and/or other types of fastenings,
- making of button-holes,
- finishing off the ends of trouser legs and sleeves or the bottom hemming of skirts and dresses,
- fitting of trimmings and accessories such as pockets, labels, badges, etc.,
- ironing and other preparations of garments for sale 'ready made'.

▼B**Remarks concerning finishing operations — Special cases**

It is possible that in particular manufacturing operations, the accomplishment of finishing operations, especially in the case of a combination of operations, is of such importance that these operations must be considered as going beyond simple finishing.

In these particular cases, the non-accomplishing of finishing operations will deprive the making-up of its complete nature.

- 7.3. The term 'Impregnation, coating, covering or laminating' does not cover those operations designed to bind fabrics together.



ANNEX 10

LIST OF WORKING OR PROCESSING OPERATIONS CONFERRING OR NON-CONFERRING ORIGINATING STATUS TO MANUFACTURED PRODUCTS WHEN THEY ARE CARRIED OUT ON NON-ORIGINATING MATERIALS

Textiles and textile articles falling within Section XI

CN Code	Description of product	Working or processing carried out on non-originating materials that confers the status of originating products
(1)	(2)	(3)
ex 5101	Wool, not carded or combed: — degreased, not carbonized	Manufacture from greasy, including piece-wasted wool, the value of which does not exceed 50 % of the ex-works price of the product
	— carbonized	Manufacture from degreased wool, not carbonized, the value of which does not exceed 50 % of the ex-works price of the product
ex 5103	Waste of wool or of fine or coarse animal hair, carbonized	Manufacture from non-carbonized waste, the value of which does not exceed 50 % of the ex-works price of the product
ex 5201	Cotton, not carded or combed, bleached	Manufacture from raw cotton, the value of which does not exceed 50 % of the ex-works price of the product
5501 to 5507	Man-made staple fibres: — not carded or combed or otherwise processed for spinning	Manufacture from chemical materials or textile pulp
	— carded or combed or other	Manufacture from chemical materials or textile pulp or waste falling within CN code 5505
ex Chapters 50 to 55	Yarn, monofilament and thread, other than paper yarn: — printed or dyed	Manufacture from: — natural fibres not carded or combed or otherwise prepared for spinning, — grege silk or silk waste, — chemical materials or textile pulp, or — man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning
		or Printing or dyeing of yarn or monofilaments, unbleached or prebleached ⁽¹⁾ , accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48 % of the ex-works price of the product
	— other	Manufacture from: — natural fibres not carded or combed or otherwise prepared for spinning, — grege silk or silk waste,

▼B

CN Code	Description of product	Working or processing carried out on non-originating materials that confers the status of originating products
(1)	(2)	(3)
		— chemical materials or textile pulp, or — man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning
	Woven fabrics, other than fabrics of paper yarn: — printed or dyed	Manufacture from yarn or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations ⁽¹⁾ ⁽²⁾
	— other	Manufacture from yarn
5601	Wadding of textile materials and articles thereof; textile fibres not exceeding 5 mm in length (flock), textile dust and mill neps	Manufacture from fibres
5602	Felt, whether or not impregnated, coated, covered or laminated: — printed or dyed	Manufacture from fibres or Printing or dyeing of unbleached or prebleached felt, accompanied by preparatory or finishing operations ⁽¹⁾ ⁽²⁾
	— Impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of non-wovens, unbleached ⁽³⁾
	— other	Manufacture from fibres
5603	Non-wovens, whether or not impregnated, coated, covered or laminated: — printed or dyed	Manufacture from fibres or Printing or dyeing of unbleached or prebleached non-wovens, accompanied by preparatory or finishing operations ⁽¹⁾ ⁽²⁾
	— impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of non-wovens, unbleached ⁽³⁾
	— other	Manufacture from fibres
5604	Rubber thread and cord, textile covered, textile yarn and strip, and the like falling within CN codes 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

▼B

CN Code	Description of product	Working or processing carried out on non-originating materials that confers the status of originating products
(1)	(2)	(3)
	— other	Impregnation, coating, covering or sheathing of textile yarn and strip and the like, unbleached
5607	Twine cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	Manufacture from fibres, coir yarn, synthetic or artificial filament yarn or monofilament
5609	Articles of yarn, strip or the like falling within CN codes 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included	Manufacture from fibres, coir yarn, synthetic or artificial filament yarn or monofilament
5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up	Manufacture from fibres
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries, trimmings; embroidery:	
	— embroidery in the piece, in strips or in motifs (CN code 5810)	Manufacture in which the value of the materials used does not exceed 50 % of the ex-works price of the product
	— printed or dyed	Manufacture from yarn or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations ⁽¹⁾ ⁽²⁾
	— impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
	— other	Manufacture from yarn
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 for hat foundations	Manufacture from unbleached fabrics
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 falling within CN code 5902	Manufacture from unbleached fabrics or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory (SIC! preparatory) or finishing operations ⁽¹⁾ ⁽²⁾

▼B

CN Code	Description of product	Working or processing carried out on non-originating materials that confers the status of originating products
(1)	(2)	(3)
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 unbleached fabrics, felt or non-wovens
5905	Textile wall coverings	Manufacture from unbleached fabrics or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations ⁽¹⁾ ⁽²⁾
5906	Rubberized textile fabrics, other than those falling within CN code 5902	Manufacture from bleached knitted or crocheted fabrics, or from other unbleached fabrics
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from unbleached fabrics or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations ⁽¹⁾ ⁽²⁾
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles and the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	Manufacture from yarn
5909	Textile hosepiping and similar textile tubing with or without lining, amour or accessories of other materials	Manufacture from yarn or fibres
5910	Transmission or conveyor belts or belting, of textile material, whether or not reinforced with metal or other material	Manufacture from yarn of fibres
5911	Textile products and articles, for technical uses, specified in Note 7 to Chapter 59 of the contained nomenclature: — polishing discs or rings other than of felt — other	Manufacture from yarn, waste fabrics or rags falling within CN code 6310 Manufacture from yarn or fibres
Chapter 60	Knitted or crocheted fabrics: — printed or dyed — other	Manufacture from yarn or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations ⁽¹⁾ ⁽²⁾ Manufacture from yarn
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:	Manufacture from yarn

▼B

CN Code	Description of product	Working or processing carried out on non-originating materials that confers the status of originating products
(1)	(2)	(3)
ex Chapter 62	<ul style="list-style-type: none"> — obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form — other <p>Articles of apparel and clothing accessories, not knitted or crocheted, except those falling within CN codes 6213 and 6214 for which the rules are set out below:</p>	<p>Complete making up ⁽⁴⁾</p> <p>Manufacture from yarn</p>
6213 and 6214	<ul style="list-style-type: none"> — finished or complete — unfinished or incomplete <p>Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:</p> <ul style="list-style-type: none"> — embroidered — other 	<p>Complete making up ⁽⁴⁾</p> <p>Manufacture from yarn</p> <p>Manufacture 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>
6301 to ex 6306	<p>Blankets and travelling rugs; bed linen, table linen, toilet linen and kitchen linen; curtains (including drapes) and interior blinds; curtain and bed valances; other furnishing articles (excluding those falling within CN code 9494); sacks and bags of a kind used for the packing of goods; tarpaulins, awnings, and camping goods:</p> <ul style="list-style-type: none"> — of felt or non-wovens: — not impregnated, coated, covered or laminated — impregnated, coated, covered or laminated — other: — knitted or crocheted — unembroidered — embroidered 	<p>Manufacture from yarn</p> <p>Manufacture from fibres</p> <p>Impregnation, coating, covering or laminating of felt or non-wovens, unbleached ⁽⁴⁾</p> <p>Complete making up ⁽⁵⁾ (SIC! ⁽⁴⁾)</p> <p>Complete making up ⁽⁵⁾ (SIC! ⁽⁴⁾)</p> <p>or</p> <p>Manufacture from unembroidered knitted or crocheted fabric provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40 % of the ex-works price of the product</p>

▼B

CN Code	Description of product	Working or processing carried out on non-originating materials that confers the status of originating products
(1)	(2)	(3)
6307	<p>— not knitted or crocheted:</p> <p>— unembroidered</p> <p>— embroidered</p> <p>Other made up textile articles (including dress patterns), except for fans and hand screens, nonmechanical, frames and handles therefore and parts of such frames and handles:</p> <p>— floor cloths, dish cloths, dusters and the like</p> <p>— other</p>	<p>Manufacture from yarn</p> <p>Manufacture 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> <p>Manufacture from yarn</p> <p>Manufacture in which the value of the materials used does not exceed 40 % of the ex-works price of the product</p>
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	Incorporation in a set in which the total value of all the non-originating articles incorporated does not exceed 25 % of the ex-works price of the set
6309	Worn clothing and other worn articles	Collection and packing for shipment

▼M20**▼B**

- (¹) See introductory note 7.1 in Annex 9.
- (²) However, to be regarded as a working or processing conferring origin, thermoprinting has to be accompanied by printing of the transfer paper.
- (³) See introductory note 7.3 in Annex 9.
- (⁴) See introductory note 7.2 in Annex 9.



ANNEX 11

LIST OF WORKING OR PROCESSING OPERATIONS CONFERRING OR NON-CONFERRING ORIGINATING STATUS TO MANUFACTURED PRODUCTS WHEN THEY ARE CARRIED OUT ON NON-ORIGINATING MATERIALS

Products other than textiles and textile articles falling within Section XI

CN code	Description of products	Working or processing carried out on non-originating materials that confers the status of originating products
(1)	(2)	(3)
0201	Meat of bovine animals, fresh or chilled	Slaughter, preceded by a fattening period of at least three months ⁽¹⁾
0202	Meat of bovine animals, frozen	Slaughter, preceded by a fattening period of at least three months ⁽¹⁾
0203	Meat of swine, fresh, chilled or frozen	Slaughter, preceded by a fattening period of at least two months ⁽¹⁾
0204	Meat of sheep or goats, fresh, chilled or frozen	Slaughter, preceded by a fattening period of at least two months ⁽¹⁾
0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	Slaughter, preceded by a fattening period of at least three months ⁽¹⁾
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	Slaughter, preceded by a fattening period of at least three months, or two months in the case of swine, sheep or goats ⁽¹⁾
ex 0408	Birds' eggs, not in shell, dried, and egg yolks, dried	Drying (after breaking and separation, where appropriate) of: <ul style="list-style-type: none"> — birds' eggs, in shell, fresh or preserved, falling within CN code ex 0407 — birds' eggs, not in shell, other than dried, falling within CN code ex 0408 — egg whites, other than dried, falling within CN code ex 0408
ex 1404	Cotton linters, bleaches	Manufacture from raw cotton, the value of which does not exceed 50 % of the ex-works price of the product

CN code	Description of products	Working or processing carried out on non-originating materials that does not confer the status of originating products
(1)	(2)	(3)
ex 2009	Grape juice, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture from grape must
ex 2204	Wine of fresh grapes intended for the preparation of vermouth containing added must of fresh grapes, concentrated or not, or alcohol	Manufacture from wine of fresh grapes

▼B

CN code	Description of products	Process or operation carried out on non-originating materials that confers the status of originating products
(1)	(2)	(3)
ex 2205	Vermouth	Manufacture from wine of fresh grapes containing must of fresh grapes, concentrated or not, or alcohol, falling within CN code 2204
ex 3401	Felt and non-wovens, impregnated, coated or covered with soap or detergent	Manufacture from felt or non-wovens
ex 3405	Felt and non-wovens, impregnated, coated or covered with polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations	Manufacture from felt or non-wovens
ex 3502	Dried egg albumin	Drying (after breaking and separation, where appropriate) of: <ul style="list-style-type: none"> — birds' eggs, in shell, fresh or preserved, falling within CN code ex 0407 — birds' eggs, not in shell, other than dried, falling within CN code ex 0408 or — egg whites, other than dried, falling within CN code ex 3502
ex 4203	Articles of apparel of leather or of composition leather	Sewing or assembly of two or more pieces of leather or of composition leather
ex 4910	Ceramic calendars of any kind, printed, including calendar clocks, decorated	Decoration of the ceramic article concerned, provided this decoration has resulted in the classification of the products obtained in a tariff heading other than that covering the products uses
6401 to 6405	Footwear	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components falling within CN code 6406
ex 6911 to ex 6913	Ceramic tableware, kitchenware, other household (SIC! household) articles and toilet articles; statuettes and other ornamental ceramic articles; decorated	Decoration of the ceramic article concerned, provided this decoration has resulted in the classification of the products obtained in a tariff heading other than that covering the products used
ex 7117	Ceramic imitation jewellery, decorated	Decoration of the ceramic article concerned, provided this decoration has resulted in the classification of the products obtained in a tariff heading other than that covering the products used
ex 8473 30 10 and ex 8473 50 10	Electronic integrated circuits known as dynamic random access memories (DRAMs)	Manufacture where the increase in value acquired as a result of working and processing, and, if applicable, the incorporation of parts originating in the country of manufacture, represents at least 45 % of the ex-works price of the products. When the 45 % rule is not met, the DRAMs originate in the country in

▼M28

▼ **M28**

CN code	Description of products	Process or operation carried out on non-originating materials that confers the status of originating products
(1)	(2)	(3)

▼ **B**

ex 8482	Ball, roller or needle roller bearings, assembled ⁽²⁾	<p>which the major portion in value of the materials used originated</p> <p>Assembly preceded by heat treatment, grinding and polishing of the inner and outer rings</p>
ex 8520	Magnetic tape recorders, whether or not incorporating a sound reproducing device	<p>Manufacture where the increase in value acquired as a result of assembly operations and, if applicable, the incorporation of parts originating in the country of assembly represents at least 45 % of the ex-works price of the product</p> <p>When the 45 % rule is not met, the apparatus shall be treated as originating in the country of origin of parts whose ex-works price represents more than 35 % of the ex-works price of the apparatus</p> <p>When the 35 % rule is met in two countries, the apparatus shall be treated as originating in the country of origin of the parts representing the greater percentage value</p>

▼ **M10**

ex 8523 20 90	Unrecorded 3.5" magnetic micro diskettes, whether or not pre-formatted and with or without an analogue signal for the purposes of checking the quality of the disk's coating recorded on it	<p>Assembly of the diskette (including insertion of the magnetic disk and assembly of the shells) plus manufacture of:</p> <p>either the magnetic disk (including polishing) or the upper and lower shells.</p> <p>If neither the disk nor upper and lower shells are manufactured in the country where assembly of the diskette takes place, the diskettes shall have the origin of the country where the components representing the highest percentage of the ex-works price originated. Assembly of the diskette (including insertion of the magnetic disk and assembly of the shells) and packing alone shall not confer origin.</p>
---------------	---	---

▼ **B**

ex 8527	Reception apparatus for radio-broadcasting, whether or not combined in the same housing with sound recording or reproducing apparatus or a clock	<p>Manufacture where the increase in value acquired as a result of assembly operations and, if applicable, the incorporation of parts originating in the country of assembly represents at least 45 % of the ex-works price of the products</p> <p>When the 45 % rule is not met, the apparatus shall be treated as originating in the country of origin of parts whose ex-works price represents more than 35 % of the ex-works price of the apparatus</p> <p>When the 35 % rule is met in two countries, the apparatus shall be treated as originating in the country of origin of the parts representing the greater percentage value</p>
---------	--	--

▼B

CN code	Description of products	Process or operation carried out on non-originating materials that confers the status of originating products
(1)	(2)	(3)
ex 8528	Television receivers, (excluding videotuners, television projection equipment and video monitors), whether or not combined, in the same housing, with radio-broadcast receivers or sound recording or reproducing apparatus, but not with videorecording or reproducing apparatus	<p>Manufacture where the increase in value acquired as a result of assembly operations and, if applicable the incorporation of parts originating in the country of assembly represents at least 45 % of the ex-works price of the products</p> <p>When the 45 % rule is not met, the apparatus shall be treated as originating in the country of origin of parts whose ex-works price represents more than 35 % of the ex-works price of the apparatus</p> <p>When the 35 % rule is met in two countries, the apparatus shall be treated as originating in the country of origin of parts representing the greater percentage value</p>
ex 8542	Integrated circuits	The operation of diffusion (where integrated circuits are formed on a semiconductor substrate by the selective introduction of an appropriate dopant)
ex 8548 90 10	Electronic integrated circuits known as dynamic random access memories (DRAMs)	<p>Manufacture where the increase in value acquired as a result of working and processing, and, if applicable, the incorporation of parts originating in the country of manufacture, represents at least 45 % of the ex-works price of the products.</p> <p>When the 45 % rule is not met, the DRAMs originate in the country in which the major portion in value of the materials used originated</p>

▼B

CN code	Description of products	Working or processing carried out on non-originating materials that does not confer the status of originating products
(1)	(2)	(3)
ex 9009	Photocopying apparatus incorporating an optical system or of the contact type	Assembly of photocopying apparatus accompanied by the manufacture of the harness, drum, rollers, side plates, roller bearings, screws and nuts

CN code	Description of products	Process or operation carried out on non-originating materials that confers the status of originating products
(1)	(2)	(3)
ex 9113	Watch straps, watch bands and watch bracelets, and parts thereof, of textiles	Manufacture in which the value of the materials used does not exceed 40 % of the ex-works price of the product
ex 9401 and ex 9403	Ceramic seats (other than those falling within CN code 9402) whether or not convertible into	Decoration of the ceramic article concerned, provided this decoration has resulted in the classification of the

▼B

CN code	Description of products	Process or operation carried out on non-originating materials that confers the status of originating products
(1)	(2)	(3)
ex 9405	beds and other furniture, and parts thereof, decorated Ceramic lamps and ceramic lighting fittings, including searchlights and spotlights and parts thereof, not elsewhere specified or included decorated; illuminated ceramic signs, name-plates and the like, having a permanently fixed light source, and parts thereof, not elsewhere specified or included decorated	products obtained in a tariff heading other than that covering the products used Decoration of the ceramic article concerned (SIC! concerned), provided this decoration has resulted in the classification of the product obtained in a tariff heading other than that covering the products used

(¹) Where these conditions are not met, the meat (offal) shall be considered as originating in the country where the animals from which they were obtained were fattened or reared for the longest period.

(²) The term 'assembled' includes partially assembled but excludes parts in their unassembled state.

▼B

ANNEX 12

1 Consignor <i>(Space reserved for translation)</i>	No. 000000	ORIGINAL
	<i>(Space reserved for issuing number)</i>	<i>(Space reserved for translation)</i>
2 Consignee <i>(Space reserved for translation)</i>	EUROPEAN COMMUNITY <i>(Space reserved for translation)</i> <hr/> CERTIFICATE OF ORIGIN <i>(Space reserved for translation)</i>	
	3 Country of Origin <i>(Space reserved for translation)</i>	
4 Transport details (Optional) <i>(Space reserved for translation)</i>	5 Remarks <i>(Space reserved for translation)</i>	
6 Item number; marks, numbers, number and kind of packages; description of goods <i>(Space reserved for translation)</i>	7 Quantity <i>(Space reserved for translation)</i>	
<p>8 THE UNDERSIGNED AUTHORITY CERTIFIES THAT THE GOODS DESCRIBED ABOVE ORIGINATE IN THE COUNTRY SHOWN IN BOX 3 <i>(Space reserved for translation)</i></p> <p>Place and date of issue, name, signature and stamp of competent authority <i>(Space reserved for translation)</i></p>		

▼B

1 Consignor <i>(Space reserved for translation)</i>	No. 000000	COPY
	<i>(Space reserved for issuing number)</i>	<i>(Space reserved for translation)</i>
2 Consignee <i>(Space reserved for translation)</i>	EUROPEAN COMMUNITY <i>(Space reserved for translation)</i> <hr/> CERTIFICATE OF ORIGIN <i>(Space reserved for translation)</i>	
	3 Country of Origin <i>(Space reserved for translation)</i>	
4 Transport details (Optional) <i>(Space reserved for translation)</i>	5 Remarks <i>(Space reserved for translation)</i>	
6 Item number; marks, numbers, number and kind of packages; description of goods <i>(Space reserved for translation)</i>	7 Quantity <i>(Space reserved for translation)</i>	
8 THE UNDERSIGNED AUTHORITY CERTIFIES THAT THE GOODS DESCRIBED ABOVE ORIGINATE IN THE COUNTRY SHOWN IN BOX 3 <i>(Space reserved for translation)</i> Place and date of issue, name, signature and stamp of competent authority <i>(Space reserved for translation)</i>		

▼**B**

1 Consignor (Name, or name of firm, and full address, where applicable as shown in the commercial register)	No. 000000	APPLICATION
	<i>(Space reserved for issuing number)</i>	
2 Consignee (Name or name of firm, and full address if known or mention 'to order')	EUROPEAN COMMUNITY <hr/> CERTIFICATE OF ORIGIN	
	3 Country of origin ('European Community' or country of origin concerned)	
4 Transport details (Optional)	5 Remarks	
6 Item number; marks, numbers, number and kind of packages; description of goods (For goods not packed indicate number or 'in bulk')	7 Quantity (Expressed in gross or net mass or other units of measure)	
<p>8 I, the undersigned,</p> <ul style="list-style-type: none"> — APPLY for the issue of a certificate of origin indicating that the goods described above originate in the country shown in box 3, — DECLARE that the particulars given in this application and the supporting documents and information furnished to the competent authorities with a view to the issue of this certificate are correct, that the goods to which such documents and information relate are those in respect of which this application is made, that the goods fulfil the conditions laid down by the rules concerning the common definition of the concept of the origin of goods, — UNDERTAKE to furnish, at the request of the competent authorities, such additional information and supporting documents as may be required for the issue of the certificate. 		
9 Applicant (If not the consignor)	<hr/> Place and date Signature of the applicant (*)	

(*) The signature of an agent must be followed by his name in block capitals.

▼B

(Space for additional particulars required by individual States)

RULES TO BE OBSERVED WHEN COMPLETING A CERTIFICATE OF ORIGIN AND THE APPLICATION FOR SUCH CERTIFICATE

1. The forms shall be completed in typescript or by hand, in an identical manner, in one of the official languages of the Community or, depending on the practice and requirements of trade, in any other language. Where forms are completed by hand, this shall be done in ink and in block capitals.
2. The certificate and the application must not contain erasures or superimposed corrections. Alterations are to be made by crossing out the erroneous entries and adding the correct entries as required. Any such alteration must be authenticated by the person making it and endorsed by the competent authorities.
3. Each item listed in the application and on the certificate must be preceded by an item number. A horizontal line must be drawn immediately below the final entry. Lines must be drawn through unused spaces to make any subsequent addition impossible.
4. If the needs of the export trade so require, one or more extra copies of this certificate may be made.

▼B

ANNEX 13

1 Consignor	CERTIFICATE OF ORIGIN for imports of agricultural products into the European Economic Community No ORIGINAL	
2 Consignee (optional)	3 ISSUING AUTHORITY	
	4 Country of origin	
NOTES A. The certificate must be completed in typescript or by means of a mechanical data-processing system, or similar procedure. B. The original of the certificate must be lodged together with the declaration of release for free circulation with the relevant customs office in the Community.	5 Remarks	
6 Item number — Markings and numbers — Number and kind of packages — DESCRIPTION OF GOODS	7 Gross and net mass (kg)	
8 THIS IS TO CERTIFY THAT THE ABOVE PRODUCTS ORIGINATE IN THE COUNTRY INDICATED IN BOX 4 AND THAT THE INDICATIONS IN BOX 5 ARE CORRECT. Place and date of issue Signature Issuing authority's stamp		
9 RESERVED FOR THE CUSTOMS AUTHORITIES IN THE COMMUNITY		

▼ **M22**

ANNEX 14

INTRODUCTORY NOTES TO THE LIST IN ANNEX 15**Note 1:**

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Articles 69 and 100.

Note 2:

- 2.1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the 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 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 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 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 Articles 69 and 100, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the beneficiary country or republic or in the Community.

Example:

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

If this forging has been forged in the beneficiary country or republic from a non originating ingot, it has already acquired originating status by virtue of the rule for heading ex 7224 in the list. The forging can then count as originating in the value-calculation for the engine, regardless of whether it was produced in the same factory or in another factory in the beneficiary country or republic. 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.

▼ M22

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

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

Example:

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

- 3.5. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition 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 which have been carded, combed or otherwise processed, but not spun.
- 4.2. The term ‘natural fibres’ includes horsehair of heading 0503, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.
- 4.3. The terms ‘textile pulp’, ‘chemical materials’ and ‘paper-making materials’ are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 4.4. The term ‘man-made staple fibres’ is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

Note 5:

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

▼M22

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

The following are the basic textile materials:

- silk;
- wool;
- coarse animal hair;
- fine animal hair;
- horsehair;
- cotton;
- paper-making materials and paper;
- flax;
- true hemp;
- jute and other textile bast fibres;
- sisal and other textile fibres of the genus *Agave*;
- coconut, abaca, ramie and other vegetable textile fibres;
- synthetic man-made filaments;
- artificial man-made filaments;
- current-conducting filaments;
- synthetic man-made staple fibres of polypropylene;
- synthetic man-made staple fibres of polyester;
- synthetic man-made staple fibres of polyamide;
- synthetic man-made staple fibres of polyacrylonitrile;
- synthetic man-made staple fibres of polyimide;
- synthetic man-made staple fibres of polytetrafluoroethylene;
- synthetic man-made staple fibres of poly(phenylene sulphide);
- synthetic man-made staple fibres of poly(vinyl chloride);
- other synthetic man-made staple fibres;
- artificial man-made staple fibres of viscose;
- other artificial man-made staple fibres;
- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped;
- yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped;
- products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film;
- other products of heading 5605.

Example:

A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp) may be used, provided that their total weight does not exceed 10 % of the weight of the yarn.

Example:

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509, is a mixed fabric.

▼M22

Therefore, synthetic yarn which does not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp), or woollen yarn which does not satisfy the origin-rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning), or a combination of the two, may be used, provided that their total weight does not exceed 10 % of the weight of the fabric.

Example:

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

Example:

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

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

Note 6:

- 6.1. Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.
- 6.2. Without prejudice to Note 6.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

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

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

Note 7:

- 7.1. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the 'specific processes' are the following:
 - (a) vacuum-distillation;
 - (b) redistillation by a very thorough fractionation-process⁽¹⁾;
 - (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;

⁽¹⁾ See additional explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

▼ **M22**

- (g) polymerisation;
 - (h) alkylation;
 - (i) isomerisation.
- 7.2. For the purposes of headings 2710, 2711 and 2712, the 'specific processes' are the following:
- (a) vacuum-distillation;
 - (b) redistillation by a very thorough fractionation-process ⁽¹⁾;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerisation;
 - (h) alkylation;
 - (ij) isomerisation;
 - (k) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur-content of the products processed (ASTM D 1266-59 T method);
 - (l) in respect of products of heading 2710 only, deparaffining by a process other than filtering;
 - (m) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
 - (n) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
 - (o) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge;
 - (p) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0,75 % of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.
- 7.3. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations, such as cleaning, decanting, desalting, water-separation, filtering, colouring, marking, obtaining a sulphur-content as a result of mixing products with different sulphur-contents, or any combination of these operations or like operations, do not confer origin.

⁽¹⁾ See additional explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

ANNEX 15

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

HS heading	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained
ex Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used are wholly obtained
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: — all the materials of Chapter 4 used are wholly obtained, — all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and — the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used are wholly obtained
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair

▼ M22

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: <ul style="list-style-type: none"> — all the materials of Chapter 6 used are wholly obtained, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: <ul style="list-style-type: none"> — all the fruit and nuts used are wholly obtained, and — the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used are wholly obtained
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading
0902	Tea, whether or not flavoured	Manufacture from materials of any heading
ex 0910	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

▼ M22

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
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 all the materials of heading 1301 used does not exceed 50 % of the ex-works price of the product
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: - Mucilages and thickeners, modified, derived from vegetable products - 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:	

▼ M22

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
1502	<ul style="list-style-type: none"> - Fats from bones or waste - Other Fats of bovine animals, sheep or goats, other than those of heading 1503 <ul style="list-style-type: none"> - Fats from bones or waste - Other 	Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506 Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: <ul style="list-style-type: none"> - Solid fractions - Other 	Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506 Manufacture in which all the materials of Chapter 2 used are wholly obtained
ex 1505	Refined lanolin	Manufacture from materials of any heading, including other materials of heading 1504 Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: <ul style="list-style-type: none"> - Solid fractions 	Manufacture from crude wool grease of heading 1505 Manufacture from materials of any heading, including other materials of heading 1506

▼ M22

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
1507 to 1515	<p>- Other</p> <p>Vegetable oils and their fractions:</p> <ul style="list-style-type: none"> - Soya, ground nut, palm, copra, palm kernel, babassu, tung and officina oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption - Solid fractions, except for that of jojoba oil - Other 	<p>Manufacture in which all the materials of Chapter 2 used are wholly obtained</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from other materials of headings 1507 to 1515</p> <p>Manufacture in which all the vegetable materials used are wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials of Chapter 2 used are wholly obtained, and — all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used <p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials of Chapters 2 and 4 used are wholly obtained, and — all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used
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	
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	

▼ M22

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: — from animals of Chapter 1, and/or — in which all the materials of Chapter 3 used are wholly obtained
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product
ex 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:	Manufacture from materials of any heading, including other materials of heading 1702
	- Chemically-pure maltose and fructose	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 sugars in solid form, containing added flavouring or colouring matter	Manufacture in which all the materials used are originating
	- Other	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
ex 1703	Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter	Manufacture: — from materials of any heading, except that of the product, and
1704	Sugar confectionery (including white chocolate), not containing cocoa	

▼ M22

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
Chapter 18	Cocoa and cocoa preparations	<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</p> <p>Manufacture:</p> <p>— from materials of any heading, except that of the product, and</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</p>
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 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:</p> <p>- Malt extract</p> <p>- Other</p>	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture:</p> <p>— from materials of any heading, except that of the product, and</p> <p>— in which the value of the materials of each of Chapters 4 and 17 used does not exceed 30 % of the ex-works price of the product</p>
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>	

▼ M22

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
1903	<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 cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and all the materials of Chapters 2 and 3 used are wholly obtained — all the materials of Chapters 2 and 3 used are wholly obtained <p>Manufacture from materials of any heading, except potato starch of heading 1108</p>
1904	<p>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms</p> <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"> — from materials of any heading, except those of heading 1806, — in which all the cereals and flour (except durum wheat and <i>Zea mays</i> maize, and their derivatives) used are wholly obtained, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
1905	<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 from materials of any heading, except those of Chapter 11</p>

▼M22

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
ex Chapter 20 ex 2001	Preparations of vegetables, fruit, nuts or other parts of plants; except for: 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 fruit, nuts or vegetables used are wholly obtained 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 vinegar or acetic acid	Manufacture from materials of any heading, except that of the product
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
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

▼ M22

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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	<ul style="list-style-type: none"> — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product <p>Manufacture:</p> <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials 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	<p>Manufacture:</p> <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which all the chicory used is wholly obtained
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used
ex 2104	- Sauces and preparations therefor; mixed condiments and mixed seasonings - Mustard flour and meal and prepared mustard Soups and broths and preparations therefor	<p>Manufacture from materials of any heading</p> <p>Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005</p>

▼ M22

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
2106	Food preparations not elsewhere specified or included	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of the materials of each of Chapters 4 and 17 used does not exceed 30 % of the ex-works price of the product
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture: <ul style="list-style-type: none"> — 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
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	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and — in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except heading 2207 or 2208, and — in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume

▼ M22

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except heading 2207 or 2208, and — in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume
ex Chapter 23 ex 2301 ex 2303 ex 2306 2309	Residues and waste from the food industries; prepared animal fodder; except for: Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption 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 Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil Preparations of a kind used in animal feeding	Manufacture from materials of any heading, except that of the product Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained Manufacture in which all the maize used is wholly obtained Manufacture in which all the olives used are wholly obtained Manufacture in which: <ul style="list-style-type: none"> — all the cereals, sugar or molasses, meat or milk used are originating, and — all the materials of Chapter 3 used are wholly obtained
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are wholly obtained

▼ M22

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product
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
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate

▼ M22

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
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) (1) 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) (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 ex-works price of the product

▼ M22

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) (1) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials 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) (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 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) 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) (1) or Other operations in which all the materials used are classified within a heading other than that of the

▼ M22

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example: bituminous mastics, cut-backs)	<p>product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p> <p>Operations of refining and/or one or more specific process(es) (1)</p> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p>
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 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
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate
		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

▼ M22

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
ex Chapter 29	Organic chemicals; except for:	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	<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 20 % of the ex-works price of the product</p> <p>Operations of refining and/or one or more specific process(es) (1)</p> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p>
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	<p>Operations of refining and/or one or more specific process(es) (1)</p> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p>
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
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

▼ M22

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
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 40 % of the ex-works price of the product
2933	- 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
2934	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
ex 2939	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
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 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	
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:		

▼M22

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
	<p>- Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale</p>	<p>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</p>
	<p>- Other:</p>	
	<p>- - Human blood</p>	<p>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</p>
	<p>- - Animal blood prepared for therapeutic or prophylactic uses</p>	<p>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</p>
	<p>- - Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins</p>	<p>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</p>
	<p>- - Haemoglobin, blood globulins and serum globulins</p>	<p>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</p>

▼ M22

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
3003 and 3004	<p>- - Other</p> <p>Medicaments (excluding goods of heading 3002, 3005 or 3006):</p> <p>- Obtained from amikacin of heading 2941</p> <p>- Other</p>	<p>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</p> <p>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</p> <p>Manufacture:</p> <ul style="list-style-type: none"> — from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3006	Waste pharmaceuticals specified in note 4(k) to Chapter 30	The origin of the product in its original classification shall be retained
ex Chapter 31	Fertilizers; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

▼M22

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: <ul style="list-style-type: none"> — sodium nitrate — calcium cyanamide — potassium sulphate — magnesium potassium sulphate 	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
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: <ul style="list-style-type: none"> Tannins and their salts, ethers, esters and other derivatives Colour lakes; preparations as specified in note 3 to this Chapter based on colour lakes ⁽³⁾ 	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 <ul style="list-style-type: none"> Manufacture from tanning extracts of vegetable origin Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for: <ul style="list-style-type: none"> Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleo- 	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product <ul style="list-style-type: none"> 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 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 from materials of any heading, including materials of a different group, ⁽⁴⁾ in this

▼ M22

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
	resins; 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	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
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 the value of all the materials used does not exceed 40 % 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	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
3404	Artificial waxes and prepared waxes: - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax - Other	<p>Operations of refining and/or one or more specific process(es) (1)</p> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p> <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</p> <p>Manufacture from materials of any heading, except:</p> <ul style="list-style-type: none"> — hydrogenated oils having the character of waxes of heading 1516, — fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and

▼ M22

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	<p>— materials of heading 3404</p> <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>
3505	<p>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrans or other modified starches:</p> <p>- Starch ethers and esters</p> <p>- Other</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 20 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3505</p> <p>Manufacture from materials of any heading, except those of heading 1108</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which 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 the value of all the materials used does not exceed 40 % of the ex-works price of the product

▼ M22

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:	
	- Instant print film for colour photography, in packs	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product
	- Other	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product
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 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 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 the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- 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 40 % of the ex-works price of the product
ex 3801	- 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 used does not exceed 40 % of the ex-works price of the product

▼ M22

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
ex 3803	Refined 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	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 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)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

▼ M22

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:	
	- Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

▼ M22

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
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 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
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols: - Industrial monocarboxylic fatty acids, acid oils from refining - Industrial fatty alcohols	Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, including other materials of heading 3823
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included: - The following of this heading: - - Prepared binders for foundry moulds or cores based on natural resinous products - - Naphthenic acids, their water-insoluble salts and their esters - - Sorbitol other than that of heading 2905 - - Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanalamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

▼ M22

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
	<ul style="list-style-type: none"> - - 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 	<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 headings ex 3907 and 3912 for which the rules are set out below:</p> <ul style="list-style-type: none"> - Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content - Other 	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (°) <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (°)</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>

▼ M22

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex 3907	<ul style="list-style-type: none"> - Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS) - Polyester 	<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 (°)</p>
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	<p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)</p>
3916 to 3921	<p>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:</p> <ul style="list-style-type: none"> - 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 	<p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
		<p>Manufacture in which:</p> <ul style="list-style-type: none"> — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (°)

▼ M22

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
ex 3916 and ex 3917	<p>- - Other</p> <p>Profile shapes and tubes</p>	<p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽⁵⁾</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product
ex 3920	- Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and methacrylic acid partly neutralised with metal ions, mainly zinc and sodium
ex 3921	- 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
3922 to 3926	Foil of plastic, metallised	Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron ⁽⁶⁾
ex Chapter 40	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 4001	<p>Rubber and articles thereof; except for:</p> <p>Laminated slabs of crepe rubber for shoes</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Lamination of sheets of natural rubber</p>

▼ M22

HS heading	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
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 - Other	Retreading of used tyres
ex 4017	Articles of hard rubber	Manufacture from materials of any heading, except those of headings 4011 and 4012 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 lamb skins, with wool on
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of tanned leather or
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 that of the product
ex 4114	Patent leather and patent laminated leather; metallised leather	Manufacture from materials of any heading, except headings 4104 to 4113 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

▼ M22

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product
ex 4302	Tanned or dressed furskins, assembled:	
	- Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins
	- Other	Manufacture from non-assembled, tanned or dressed furskins
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	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

▼ M22

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
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 - Beadings and mouldings	Sanding or end-jointing 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 - Beadings and mouldings	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used 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

▼ M22

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture from materials of any heading, except that of the product
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 stationery	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

▼ M22

HS heading	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
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
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except those of headings 4909 and 4911
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and gametted stock), carded or combed	Manufacture from materials of any heading, except that of the product
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Carding or combing of silk waste Manufacture from (7): — raw silk or silk waste, carded or combed or otherwise prepared for spinning,

▼ M22

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
5007	<p>Woven fabrics of silk or of silk waste:</p> <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	<ul style="list-style-type: none"> — other natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials <p>Manufacture from single yarn (7)</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>
ex Chapter 51 5106 to 5110	<p>Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:</p> <p>Yarn of wool, of fine or coarse animal hair or of horsehair</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> — raw silk or silk waste, carded or combed or otherwise prepared for spinning,

▼ M22

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
5111 to 5113	<p>Woven fabrics of wool, of fine or coarse animal hair or of horsehair:</p> <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	<ul style="list-style-type: none"> — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials <p>Manufacture from single yarn (7)</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>
ex Chapter 52 5204 to 5207	<p>Cotton; except for:</p> <p>Yarn and thread of cotton</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> — raw silk or silk waste, carded or combed or otherwise prepared for spinning,

▼ M22

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
5208 to 5212	<p>Woven fabrics of cotton:</p> <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	<ul style="list-style-type: none"> — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials <p>Manufacture from single yarn (7)</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>
ex Chapter 53	<p>Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:</p> <p>Yarn of other vegetable textile fibres; paper yarn</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> — raw silk or silk waste, carded or combed or otherwise prepared for spinning,
5306 to 5308		

▼ M22

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
5309 to 5311	<p>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:</p> <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	<ul style="list-style-type: none"> — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials <p>Manufacture from single yarn (7)</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>
5401 to 5406	Yarn, monofilament and thread of man-made filaments	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> — raw silk or silk waste, carded or combed or otherwise prepared for spinning,

▼ M22

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
5407 and 5408	<p>Woven fabrics of man-made filament yarn:</p> <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	<ul style="list-style-type: none"> — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials <p>Manufacture from single yarn (7)</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>
5501 to 5507 5508 to 5511	<p>Man-made staple fibres</p> <p>Yarn and sewing thread of man-made staple fibres</p>	<p>Manufacture from chemical materials or textile pulp</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> — raw silk or silk waste, carded or combed or otherwise prepared for spinning,

▼ M22

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
5512 to 5516	<p>Woven fabrics of man-made staple fibres:</p> <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	<ul style="list-style-type: none"> — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials <p>Manufacture from single yarn (7)</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>
ex Chapter 56	<p>Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof, except for:</p>	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres,

▼ M22

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
5602	Felt, whether or not impregnated, coated, covered or laminated: - Needleloom felt	<ul style="list-style-type: none"> — chemical materials or textile pulp, or — paper-making materials <p>Manufacture from (7):</p> <ul style="list-style-type: none"> — natural fibres, or — chemical materials or textile pulp <p>However:</p> <ul style="list-style-type: none"> — polypropylene filament of heading 5402, — polypropylene fibres of heading 5503 or 5506, or — polypropylene filament tow of heading 5501, 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
5604	<p>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:</p> <p>- Rubber thread and cord, textile covered</p>	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> — natural fibres, — man-made staple fibres made from casein, or — chemical materials or textile pulp <p>Manufacture from rubber thread or cord, not textile covered</p>

▼ M22

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
5605	<p>- Other</p> <p>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</p>	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> — natural fibres, not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials <p>Manufacture from (7):</p> <ul style="list-style-type: none"> — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials
5606	<p>Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn</p>	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials
Chapter 57	<p>Carpets and other textile floor coverings:</p> <p>- Of needleloom felt</p>	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> — natural fibres, or — chemical materials or textile pulp <p>However:</p> <ul style="list-style-type: none"> — polypropylene filament of heading 5402,

▼ M22

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
	<p>- Of other felt</p> <p>- Other</p>	<p>— polypropylene fibres of heading 5503 or 5506, or</p> <p>— 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</p> <p>Jute fabric may be used as a backing</p> <p>Manufacture from (7):</p> <p>— natural fibres, not carded or combed or otherwise processed for spinning, or</p> <p>— chemical materials or textile pulp</p> <p>Manufacture from (7):</p> <p>— coir yarn or jute yarn,</p> <p>— synthetic or artificial filament yarn,</p> <p>— natural fibres, or</p> <p>— man-made staple fibres, not carded or combed or otherwise processed for spinning</p> <p>Jute fabric may be used as a backing</p>
ex Chapter 58	<p>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:</p> <p>- Combined with rubber thread</p> <p>- Other</p>	<p>Manufacture from single yarn (7)</p> <p>Manufacture from (7):</p> <p>— natural fibres,</p>

▼ M22

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
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	<ul style="list-style-type: none"> — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>
5810	Embroidery in the piece, in strips or in motifs	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
5901	Textile fabrics coated with gum or amyloseous 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:	

▼ M22

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
5903	<p>- Containing not more than 90 % by weight of textile materials</p> <p>- Other</p> <p>Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902</p>	<p>Manufacture from yarn</p> <p>Manufacture from chemical materials or textile pulp</p> <p>Manufacture from yarn</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, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>
5904	<p>Linoleum, whether or note cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape</p>	<p>Manufacture from yarn ⁽⁷⁾</p>
5905	<p>Textile wall coverings:</p> <p>- Impregnated, coated, covered or laminated with rubber, plastics or other materials</p> <p>- Other</p>	<p>Manufacture from yarn</p> <p>Manufacture from ⁽⁷⁾:</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp

▼ M22

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
5906	<p>Rubberised textile fabrics, other than those of heading 5902:</p> <p>- Knitted or crocheted fabrics</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, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>
5907	<p>- Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials</p> <p>- Other</p> <p>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like</p>	<p>Manufacture from (1):</p> <ul style="list-style-type: none"> — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp <p>Manufacture from chemical materials</p> <p>Manufacture from yarn</p> <p>Manufacture from yarn</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, mending and burling), provided that the value of the unprinted fabric used</p>

▼ M22

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
5908	<p>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:</p> <ul style="list-style-type: none"> - Incandescent gas mantles, impregnated - Other 	<p>does not exceed 47,5 % of the ex-works price of the product</p>
5909 to 5911	<p>Textile articles of a kind suitable for industrial use:</p> <ul style="list-style-type: none"> - Polishing discs or rings other than of felt of heading 5911 - Woven fabrics, of a kind commonly used in paper-making or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911 	<p>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 (7):</p> <ul style="list-style-type: none"> - coir yarn, - the following materials: - - yarn of polytetrafluoroethylene (8), - - yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, - - yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i>-phenylenediamine and isophthalic acid, - - monofil of polytetrafluoroethylene (8), - - yarn of synthetic textile fibres of poly(<i>p</i>-phenylene terephthalamide), - - glass fibre yarn, coated with phenol resin and gimped with acrylic yarn (8),

▼ M22

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
	<p>- Other</p>	<p>- - copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4 cyclohexanedimethanol and isophthalic acid, - - natural fibres, - - man-made staple fibres not carded or combed or otherwise processed for spinning, or - - chemical materials or textile pulp</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
Chapter 60	Knitted or crocheted fabrics	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
Chapter 61	<p>Articles of apparel and clothing accessories, knitted or crocheted:</p> <p>- 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</p> <p>- Other</p>	<p>Manufacture from yarn (7) (8)</p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> — natural fibres,

▼ M22

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
ex Chapter 62 ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Articles of apparel and clothing accessories, not knitted or crocheted; except for: Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	— man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn (7) (9) Manufacture from yarn (9) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (9)
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: - Embroidered	Manufacture from yarn (9) or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product (9)
	- Other	Manufacture from unbleached single yarn (7) (9) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (9) Manufacture from unbleached single yarn (7) (9)

▼ M22

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
6217	<p>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:</p> <ul style="list-style-type: none"> - Embroidered 	<p>or</p> <p>Making up, followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed 47,5 % of the ex-works price of the product</p>
	<ul style="list-style-type: none"> - Embroidered 	<p>Manufacture from yarn ⁽⁹⁾</p>
	<ul style="list-style-type: none"> - Fire-resistant equipment of fabric covered with foil of aluminised polyester 	<p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽⁹⁾</p>
	<ul style="list-style-type: none"> - Interlinings for collars and cuffs, cut out 	<p>Manufacture from yarn ⁽⁹⁾</p> <p>or</p> <p>Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁽⁹⁾</p> <p>Manufacture:</p> <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product