(*Regulation 1(4) and Column 3 to Schedule 1 in the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020)*

**The Kenya Origin Reference Document**

**Version 1.2, dated 16th June 2023**

**Overview:**

1. This document is the relevant origin reference document referred to in column 3 of the table in Schedule 1 of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020 (“the Regulations”) for the Economic Partnership Agreement between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the Republic of Kenya, a Member of the East African Community, of the other part, signed on 8th December 2020 (“the United Kingdom-EAC Agreement”).
2. This document takes effect from 19 June 2023 the date on which the Developing Countries Trading Scheme replaces the Generalised Scheme of Preferences.

## TITLE I

**GENERAL PROVISIONS**

## *Article 1*

**Definitions**

For the purposes of this Origin Reference Document:

* 1. "ACP State" means a State that has acceded to the Georgetown Agreement;
  2. "chapters" and "headings" mean the chapters and headings (four-digit codes) used in HS 2012;
  3. "classified" refers to the classification of a product or material under a particular heading;
  4. "UK" means the United Kingdom of Great Britain and Northern Ireland;
  5. "consignment" means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
  6. "customs value" means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
  7. "EAC Partner States" means the Republic of Kenya and any other contracting parties to the Treaty establishing the East African Community that accedes to the United Kingdom-EAC Agreement in accordance with Article 143 thereto.
  8. "ex-works" price means the price paid for the product ex-works to the manufacturer in the UK or in an EAC Partner State in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs related to its production, minus any internal taxes which are, or may be repaid when the product obtained is exported.

Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred in the beneficiary country, the ex-works price means the sum of those costs, minus any internal taxes which, or may be, repaid when the product obtained is exported.

For the purpose of the previous paragraphs, where the last working or processing has been subcontracted to a manufacturer, the term “manufacturer” refers to the enterprise that has employed the sub-contractor.

* 1. "exporter" means any natural or legal person who exports goods to the territory of an EAC Partner State or of the UK, who is able to prove the origin of the good, whether or not he is the manufacturer and whether or not he himself carries out the export formalities;
  2. "goods" means both materials and products;
  3. "goods classification table" means the Goods Classification Table made pursuant to the Taxation (Cross-border Trade) Act 2018 and the Customs Tariff (Establishment) (EU Exit) Regulations 2020, contained in Annex 1 to the Tariff of the United Kingdom and interpreted in accordance with Part Two of the Tariff of the United Kingdom;
  4. "manufacture" means any kind of working or processing including assembly or specific operations;
  5. "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
  6. "non-originating materials" means materials that do not qualify as originating under this Origin Reference Document;
  7. "parties" means the parties to the United Kingdom-EAC Agreement, each a “party”;
  8. "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;
  9. "producer" includes among others: mining, manufacturing or agricultural enterprise or any individual grower or craftsman;
  10. "tariff of the United Kingdom" means the document referred to in regulation 1(2) of the Customs Tariff (Establishment) (EU Exit) Regulations 2020;
  11. "Treaty establishing the East African Community" means the Treaty establishing the East African Community (EAC) signed in Arusha on 30 November 1999 and its Protocol on the Establishment of the East African Community Customs Union;
  12. "value of materials" means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the UK or in the EAC Partner States;
  13. "value added" shall be taken to be the ex-works price of a finished product minus the customs value of all the materials imported from third countries or where the customs value of the imported material is not known or cannot be ascertained, the first ascertainable price paid for the materials in the UK or in one of the EAC Partner States shall prevail;
  14. "territories" includes territorial waters;
  15. "OCTs" means the Overseas Countries and Territories as defined in Annex VIII;
  16. "conventional duties” are the most favoured nation tariffs applied on goods imported from third countries; these conventional duties exclude the autonomous tariff suspensions of duty and WTO tariff quotas;
  17. "Origin declaration" is a statement given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified; the text of the origin declaration appears in Annex IV;
  18. “other ACP States” means all the ACP States with the exception of the EAC Partner States;
  19. “the United Kingdom-EAC Agreement” means the Economic Partnership Agreement between the UK, of the one part, and the EAC Partner States, of the other part on 8th December 2020, as applied as appropriate by the Memorandum of Understanding between the UK and the Republic of Kenya, signed on 8 December 2020, each referred to in Schedule 1, Column 1 of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020;
  20. “EU” means the European Union;
  21. “EU OCTs” means the Overseas Countries and Territories listed in paragraphs 1 to 3 of Annex VIII;
  22. “UK OCTs” means the Overseas Countries and Territories listed in paragraph 4 of Annex VIII; and
  23. “HS 2012” means the Nomenclature established under the International Convention on the Harmonized Commodity Description and Coding System, amended as at January 2012.

## TITLE II

**DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"**

## *Article 2*

**General requirements**

1. For the purpose of the United Kingdom-EAC Agreement, the following products shall be considered as originating in the UK:
2. products wholly obtained in the UK within the meaning of Article 7 of this Origin Reference Document;
3. products obtained in the UK incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the UK within the meaning of Article 8.
4. For the purpose of the United Kingdom-EAC Agreement, the following products shall be considered as originating in an EAC Partner State:
5. products wholly obtained in an EAC Partner State within the meaning of Article 7 of this Origin Reference Document;
6. products obtained in an EAC Partner State incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in that EAC Partner State within the meaning of Article 8.

## *Article 3*

**Working or processing of materials whose import into the UK is MFN duty free and quota free**

1. Without prejudice to the provisions of Article 2(2), non-originating materials which at importation to the UK are free of customs duties by means of application of conventional duties of the most-favoured nation tariff in accordance with the Tariff of the United Kingdom shall be considered as materials originating in an EAC State when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 9(1).
2. Movement certificates EUR 1 (in Box/Field 7) or origin declarations issued by application of paragraph 1 shall bear the following entry: 'Application of Article 3.1 of Protocol 1 to the EAC UK EPA'.
3. The UK shall notify yearly to the Special Committee on Customs and Trade Facilitation referred to in Article 29 of the United Kingdom-EAC Agreement and hereinafter referred to as "the Committee" the list of materials to which the provisions of this Article shall apply.
4. The cumulation provided for in this Article shall not apply to materials:
   1. which at importation to the UK are subject to antidumping or countervailing duties when originating from the country which is subject to these antidumping or countervailing duties[[1]](#footnote-1);
   2. classified in subheadings of the Goods Classification Table which include also other tariff lines at 8 digits which are not free of customs duties by means of application of conventional rates of the most- favoured nation tariff in accordance with the Tariff of the United Kingdom.

## *Article 4*

**Cumulation in the EAC Partner States**

1. Without prejudice to the provisions of Article 2(2), products shall be considered as originating in an EAC Partner State if they are produced there, incorporating materials originating in the UK or in the EU, materials originating in another ACP State which are entitled to duty free quota free treatment upon importation in the UK, materials originating in the OCTs or in the other EAC Partner States, provided the working or processing carried out in that EAC Partner State goes beyond the operations referred to in Article 9(1). It shall not be necessary for such materials to have undergone sufficient working or processing.
2. Where the working or processing carried out in the EAC Partner States does not go beyond the operations referred to in Article 9(1), the product obtained shall be considered as originating in that EAC Partner States only where the value added there is greater than the value of the materials used originating in any of the other countries or territories. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of originating materials used in the manufacture of the final product.

The origin of the materials originating in other ACP States and in the UK OCTs shall be determined according to the rules of origin applicable in the framework of the UK's preferential arrangements with these countries and territories and in accordance with Article 28.

The origin of materials originating in the EU and in the EU OCTs shall be determined in accordance with the rules of origin of the United Kingdom-EAC Agreement.

1. For materials as defined in paragraph 1 and notwithstanding Article 2(2)(b), working or processing carried out in the UK, in the EU, in the other EAC Partner States, in the other ACP States or in the OCTs shall be considered as having been carried out in an EAC Partner State when the products produced undergo subsequent working or processing in this EAC Partner State.

Where the working or processing carried out in an EAC State does not go beyond the operations referred to in Article 9(1), the product obtained shall be considered as originating in that EAC State only where the value added there is greater than the value of the materials used in any one of the other countries or territories. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of materials used in the manufacture.

The origin of the final product shall be determined according to the rules of origin of this Origin Reference Document and in accordance with Article 28.

1. The UK shall notify to the Special Committee on Customs and Trade Facilitation established by Article 29 of the United Kingdom-EAC Agreement the list of materials for which cumulation provided for in paragraphs 1 and 3 shall not apply. After the notification, each Party shall make the list public, according to its internal procedures.
2. For the purpose of implementing cumulation between the EAC Partner States, the EU, other ACP States with which the UK applies a preferential trade agreement and the OCTs, as provided for in the other trade agreements and in the UK’s preferential arrangements with these countries and territories, the UK and the EAC Partner States supplying the materials shall provide administrative cooperation to the other countries or territories referred to in this Article according to the terms set out in Title V of this Origin Reference Document.
3. The cumulation provided for in this Article in respect of the EU and the EU OCTs may only be applied provided that:
   1. all the countries and territories involved in the acquisition of the originating status and the country of destination have concluded an arrangement or agreement on administrative co-operation which ensures a correct implementation of this Article; and
   2. such arrangement or agreement has been notified to the UK by the Secretariat of the EAC EPA states or another competent body representing the relevant countries or territories.
4. Except as provided for in paragraph 6, the cumulation provided in this Article may only be applied provided that all the countries and territories involved in the acquisition of the originating status have entered into an undertaking with each other, using the template in Annex X of the United Kingdom-EAC Agreement, which ensures the correct implementation of this Article and includes a reference to the use of appropriate proofs of origin:
   1. to comply and ensure compliance with this Article.
   2. to provide the administrative cooperation necessary to ensure the correct implementation of this Article and its provisions on cumulation both with regard to the UK and between themselves
   3. the undertakings have been notified to the UK by the Secretariat of the EAC EPA states or another competent body representing the countries or territories signatory of the undertaking.
5. The cumulation provided for in this Article may only be applied for the products listed in Annex IX when the materials used in the manufacture of such products are originating, or the working or processing is carried out in another ACP State.
6. The cumulation provided for in this Article shall not apply to materials:
7. of HS 2012 Headings 1604 and 1605 originating in the Pacific States that have concluded an EPA by use of Article 6.6 of Protocol II to the Interim Economic Partnership Agreement between the UK, of the one part, and the Pacific States, of the other part;
8. of HS 2012 Headings 1604 and 1605 originating in the Pacific States that have concluded an EPA by use of any future provision of a comprehensive Economic Partnership Agreement between the UK and Pacific States.

## *Article 5*

**Cumulation in the UK**

1. Without prejudice to the provisions of Article 2(1), products shall be considered as originating in the UK if they are produced there, incorporating materials originating in an EAC Partner State or in the EU, in the other ACP States with which the UK applies a preferential trade agreement or in the OCTs, provided the working or processing carried out in the UK goes beyond that the operations referred to in Article 9(1). It shall not be necessary for such materials to have undergone sufficient working or processing.

Where the working or processing carried out in the UK does not go beyond the operations referred to in Article 9(1), the product produced shall be considered as originating in the UK only where the value added there is greater than the value of the materials used originating in any one of the other countries or territories referred to in paragraph 1. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of originating materials used in the manufacture in the UK.

The origin of the materials originating in the other ACP States with which the UK applies a preferential trade agreement or in the UK OCTs shall be determined according to the rules of origin applicable in the framework of the UK's preferential arrangements with these countries and territories and in accordance with Article 28.

The origin of materials originating in the EU or in the EU OCTs shall be determined in accordance with the rules of origin of the United Kingdom-EAC Agreement.

1. Without prejudice to the provisions to Article 2(1)(b), working or processing carried out in an EAC Partner State, the EU, in the other ACP States with which the UK applies a preferential trade agreement or in the OCTs shall be considered as having been carried out in the UK when the products obtained there have undergone subsequent working or processing.
2. Where the working or processing carried out in the UK does not go beyond the operations referred to in Article 9(1), the product obtained shall be considered as originating in the UK only where the value added there is greater than the value of the materials used in any one of the other countries or territories. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of materials used in the manufacture.
3. The origin of the final product shall be determined according to the rules of origin of this Origin Reference Document and in accordance with Article 28. The cumulation provided in this Article may only be applied provided that:
4. all the countries and territories involved in the acquisition of the originating status and the country of destination have concluded an arrangement or agreement on administrative co-operation which ensures a correct implementation of this Article
5. the UK shall provide the EAC Partner States, through the EAC Secretariat, details of agreements on administrative co-operation with the other countries or territories referred to in this Article. The UK shall publish, according to its own procedures, and the EAC Partner States shall publish according to their own procedures the date on which the cumulation provided for in this Article may be applied with those countries or territories listed in this Article which have fulfilled the necessary requirements.
6. The cumulation provided for in this Article shall not apply to materials:
   1. of HS 2012 Headings 1604 and 1605 originating in the EPA Pacific States by use of Article 6.6 of Protocol II to the Interim Economic Partnership Agreement between the UK, on the one part, and the Pacific States, on the other part;
   2. of HS 2012 Headings 1604 and 1605 originating in the Pacific States by use of any future provision of a comprehensive Economic Partnership Agreement between the UK and Pacific ACP States.

## *Article 6*

**Cumulation with other countries benefiting from duty-free quota-free access to the UK market**

* 1. Without prejudice to the provisions of Article 2(2) of this Origin Reference Document, materials shall be considered as materials originating in an EAC Partner State when incorporated into a product obtained there, provided:

1. they have undergone working or processing going beyond that referred to in Article 9(1) of this Origin Reference Document; and
2. they meet the requirements of paragraph 1.2
   1. Subject to paragraph 1.3, the requirements to be satisfied for the purposes of paragraph 1.1(b) are as follows:

(a) the materials originate in countries or territories that benefit from duty free, quota free, import duty arrangements granted by the UK;

(b) those import duty arrangements are granted under a UK Trade Preference Scheme for developing countries that is notified to the Committee (“Trade Preference Scheme”);

(c) those import duty arrangements are not granted pursuant to an enhanced arrangement[[2]](#footnote-2) under the Trade Preference Scheme ; and

(d) the materials originate in countries or territories that:

(i) benefitted from the “Special arrangement for least development countries” of the EU’s generalised system of preferences;

(ii) benefitted from duty-free quota-free access to the EU market under the general provisions of the EU’s generalised system of preferences,

on the date such arrangement and system ceased to be applicable to the UK.

* 1. The requirements in sub-paragraphs 1.2 (c) or (d) may be modified, from such date as UK may notify in writing to the Committee, as follows:

(a) the UK may specify materials to which sub-paragraph 1.2(c) does not apply, or may dis-apply that sub-paragraph in whole or in part;

(b) the UK may specify products as exceptions to sub-paragraph 1.2(d).

* 1. The origin of the materials of the countries or territories concerned shall be determined according to the rules of origin applicable in the framework of the UK's preferential arrangements with those countries and territories and in accordance with Article 28.
  2. The cumulation provided for in this paragraph shall not apply to:
     1. materials which at importation to the UK are subject to antidumping or countervailing duties when originating from the country which is subject to these antidumping or countervailing duties[[3]](#footnote-3);
     2. materials classified in tariff subheadings of the Goods Classification Table which include also other tariff lines at 8 digits which are not free of customs duties by means of application of the arrangements of paragraph 1;
     3. tuna products classified under Chapter 3 for which the duties are suspended in accordance with general arrangements of the Generalized System of Preferences of the UK;
     4. products for which the tariff preferences are removed as a result of graduation, a temporary withdrawal or of safeguard clauses in accordance with general arrangements of the Generalized System of Preferences of the UK.

1. At the request of an EAC Partner State, without prejudice to the provisions of Article 2 and provided that the conditions of Paragraphs 2.1, 2.2 and 5 are met, materials originating in countries and territories which benefit from agreements or arrangements that provide for duty-free quota-free access to the market of the UK shall be considered as materials originating in an EAC Partner State. The request shall be submitted by the EAC Partner State to the UK which shall grant the request in accordance with its internal procedures. The cumulation will remain in place as long as the aforementioned conditions are fulfilled.

It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 9(1).

* 1. The origin of the materials of the countries or territories concerned shall be determined according to the rules of origin applicable in the framework of the UK's preferential agreements or arrangements with those countries and territories and in accordance with Article 28.
  2. The cumulation provided for in this paragraph shall not apply to materials:
     1. falling within Goods Classification Table Chapters 1 to 24 and the products listed in the Annex 1 - paragraph 1.(ii) of the Agreement on Agriculture belonging to the GATT Agreement of 1994;
     2. which at importation to the UK are subject to antidumping or countervailing duties when originating from the country which is subject to these antidumping or countervailing duties[[4]](#footnote-4);
     3. classified in tariff subheadings of the Goods Classification Table which include also other tariff lines at 8 digits which are not free of customs duties by means of application of agreements or arrangements referred to in paragraph 2;
     4. which under any concluded free trade agreement between the UK and a third country are subject to trade remedies and safeguards or any other measure that deny such products duty free quota free market access into the UK.

1. The UK shall notify yearly to the Committee the list of materials and countries to which paragraphs 1 and 2 shall apply. The EAC Partner States shall notify the UK, on a quarterly basis, the materials to which cumulation under paragraphs 1 and 2 has been applied.[[5]](#footnote-5)
2. Movement certificates EUR 1 or origin declarations issued by application of paragraph 1 and 2 shall bear the following entry (in Box/Field 7): 'Application of Article 6.1 or 6.2 of Protocol 1 to the EAC UK EPA'
3. The cumulation provided for in paragraph 1 and 2 of this Article may only be applied provided that:
4. all the countries and territories involved in the acquisition of the originating status have entered into an arrangement or agreement on administrative cooperation with each other using the template in Annex X of the United Kingdom-EAC Agreement, which ensures a correct implementation of this Article and includes a reference to the use of appropriate proofs of origin;
5. the EAC Partner State or States will provide the UK, with details of arrangements or agreements on administrative cooperation with the other countries or territories referred to in this Article. The UK shall publish, according to its own procedures, the date on which the cumulation provided for in this Article may be applied with those countries and territories listed in this Article which have fulfilled the necessary requirements.

## *Article 7*

**Wholly obtained products**

1. The following shall be considered as wholly obtained in an EAC Partner State or in the UK:
2. mineral products extracted from their soil or from their seabed;
3. plants and vegetable products grown, harvested or gathered there;
4. live animals born and raised there;
5. products from live animals raised there;
6. products from slaughtered animals born and raised there;
7. (i) products obtained by hunting or fishing conducted there;

(ii) products of aquaculture, including mariculture, where the fish are born and raised there;

1. products of sea fishing and other products taken from the sea outside any territorial sea of the EAC partners states or of the UK by their vessels
2. products made aboard their factory ships exclusively from products referred to in (f);
3. used articles collected there provided that such goods are fit only for the recovery of raw materials;
4. waste and scrap resulting from manufacturing operations conducted there;
5. products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
6. goods produced there exclusively from the products specified in (a) to (j).
7. The terms "their vessels" and "their factory ships" in paragraph 1(g) and (h) shall apply only to vessels and factory ships:
8. which are registered in the UK, in an EAC Partner State or in a UK OCT;
9. which sail under the flag of the UK, of an EAC Partner State or of a UK OCT;
10. which meet one of the following conditions:
    1. they are at least 50 percent owned by nationals of the UK, of an EU Member State, of an EAC Partner State or of an OCT;

or

* 1. they are owned by companies

– which have their office and their main place of business in the UK, in an EU Member State, in an EAC Partner State or in an OCT; and

– which are at least 50 percent owned by the UK, by an EU Member State, by an EAC Partner State or by an OCT, public entities or nationals of that State.

1. Notwithstanding the provisions of paragraph 2, the UK shall recognise, upon request of an EAC Partner State, that vessels chartered or leased by the EAC Partner State be treated as "their vessels" to undertake fisheries activities under the following conditions:
   1. they operate under the flag of the EAC Partner State; and
   2. the EAC Partner State offered the UK the opportunity to negotiate a fishery agreement and the UK did not accept this offer; and
   3. at least 50% of crew, master and officers included are nationals of States party to the United Kingdom-EAC Agreement, or of the EU, or of an OCT; and
   4. the fish is landed and processed in the EAC Partner State; and
   5. the activities undertaken under this paragraph target a surplus identified by means of scientific advice made available in the context of the IOTC by relevant international, regional or national authorities; and
   6. the charter or lease contract has been accepted by the Committee as providing adequate opportunities for developing the capacity of the EAC Partner State to fish in its own account and in particular as conferring on the EAC Partner State the responsibility for the nautical and commercial management of the vessel placed at its disposal for a significant period of time.
2. The conditions of paragraph 2 may each be fulfilled in the UK, in different EAC Partner States, in the EU, in the OCTs or ACP States belonging to other preferential trade agreements insofar as the countries involved benefit from cumulation in accordance with Articles 4 and 5. In this case, the products shall be deemed to have the origin of the country under which flag the vessel or factory ship sails in accordance with paragraph 2(b).

These conditions shall only apply with regard to the EU, the OCTs and ACP States belonging to other preferential trade agreements provided that the provisions of Article 4(3) have been fulfilled.

## *Article 8*

**Sufficiently worked or processed products**

1. For the purposes of Article 2, products which are not wholly obtained are considered to be sufficiently worked or processed, when the conditions set out in Annex II are fulfilled.
2. The conditions referred to in paragraph 1 above indicate, for all products covered by the United Kingdom-EAC Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. Accordingly, it follows that if a product, which has acquired originating status by fulfilling the conditions set out in Annex II is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.
3. Notwithstanding paragraphs 1 and 2, non-originating materials which, according to the conditions set out in Annex II should not be used in the manufacture of a given product may nevertheless be used, provided that their total value or net weight assessed for the product does not exceed:
   1. 15 % of the weight of the product for products falling within Chapters 2 and 4 to 24 of HS 2012, other than processed fishery products of Chapter 16;
   2. 15 % of the ex-works price of the product for other products, except for products falling within Chapters 50 to 63 of HS 2012, for which the tolerances mentioned in Notes 6 and 7 of Part I of Annex II, shall apply.
4. Paragraph 3 shall not allow exceeding any of the percentages for the maximum content of non- originating materials as specified in the rules laid down in the list in Annex II.
5. Paragraphs 3 and 4 shall not apply to products wholly obtained within the meaning of Article 7. However, without prejudice to Article 9 and 10(1), the tolerance provided for in those paragraphs shall nevertheless apply to the sum of all the materials which are used in the manufacture of a product and for which the rule laid down in the list in Annex II for that product requires that such materials be wholly obtained.

## *Article 9*

**Insufficient working or processing**

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 8 are satisfied:
2. preserving operations to ensure that the products remain in good condition during transport and storage;
3. breaking-up and assembly of packages;
4. washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
5. ironing or pressing of textiles;
6. simple painting and polishing operations;
7. husking, partial or total milling of rice, polishing, and glazing of cereals and rice;
8. operations to colour and flavour sugar or form sugar lumps; partial or total milling of crystal sugar;
9. peeling, stoning and shelling, of fruits, nuts and vegetables;
10. sharpening, simple grinding or simple cutting;
11. sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
12. simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
13. affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
14. simple mixing of products, whether or not of different kinds; mixing of sugar with any material;
15. simple addition of water or dilution or dehydration or denaturation of products;
16. simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
17. a combination of two or more operations specified in (a) to (n);
18. slaughter of animals.
19. All operations carried out either in the UK or in the EAC Partner States on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

## *Article 10*

**Unit of qualification**

1. The unit of qualification for the application of the provisions of this Origin Reference Document shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of HS 2012. Accordingly, it follows that:
2. when a product composed of a group or assembly of articles is classified under the terms HS 2012 in a single heading, the whole constitutes the unit of qualification;
3. when a consignment consists of a number of identical products classified under the same heading of HS 2012, each product must be taken individually when applying the provisions of this Origin Reference Document.
4. Where, under paragraph 5 of Part Two, Section 1, of the Tariff of the United Kingdom, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

## *Article 11*

## Accessories, spare parts and tools

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

## *Article 12*

## Sets

Sets, as defined in General Rule 3 of Part Two, Section 1, of the Tariff of the United Kingdom, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 per cent of the ex-works price of the set.

## *Article 13*

## Neutral elements

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

1. energy and fuel;
2. plant and equipment;
3. machines and tools;
4. goods which do not enter and which are not intended to enter into the final composition of the product.

## TITLE III TERRITORIAL REQUIREMENTS

## *Article 14*

## Principle of territoriality

1. Except as provided for in Articles 3, 4, 5 and 6, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in the EAC Partner States or in the UK.
2. Except as provided for in Articles 3, 4, 5 and 6, where originating goods exported from an EAC Partner State or from the UK to another country return, they must be considered as non- originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
3. the returning goods are the same goods as those exported; and
4. they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

## *Article 15*

**Non alteration**

1. The products declared for home use in a Party shall be the same products as exported from the other Party in which they are considered to originate. They shall not have been altered, transformed in any way or subjected to operations other than to preserve them in good condition or other than adding or affixing marks, labels, seals or any documentation to ensure compliance with specific domestic requirements of the importing Party, prior to being declared for home use.
2. Storage of products or consignments may take place provided they remain under customs supervision in the country(ies) of transit.
3. Without prejudice to the provisions of Title IV, the splitting of consignments may take place where carried out by the exporter or under his responsibility, provided they remain under customs supervision in the country(ies) of splitting.
4. Compliance with paragraphs 1 to 3 shall be considered as satisfied unless the customs authorities have reason to believe the contrary. In such cases, the customs authorities may request the declarant to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the goods themselves.

## *Article 16*

**Exhibitions**

1. Originating products, sent for exhibition in a country or territory other than those referred to in Articles 4, 5 and 6 with which cumulation is applicable and sold after the exhibition for importation in the UK or in an EAC Partner State shall benefit on importation from the provisions of the United Kingdom-EAC Agreement provided it is shown to the satisfaction of the customs authorities that:
2. an exporter has consigned these products from an EAC Partner State or from the UK to the country in which the exhibition is held and has exhibited them there;
3. the products have been sold or otherwise disposed of by that exporter to a person in an EAC Partner State or in the UK;
4. the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
5. the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
6. A proof of origin must be issued or made out in accordance with the provisions of Title IV and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.
7. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

## TITLE IV PROOF OF ORIGIN

## *Article 17*

**General requirements**

1. Products originating in an EAC Partner State, on importation into the UK and products originating in the UK, on importation into an EAC Partner State shall benefit from the provisions of the United Kingdom-EAC Agreement upon submission of either:
2. a movement certificate EUR 1, a specimen of which appears in Annex III; or
3. in the cases specified in Article 22 (1), a declaration, subsequently referred to as the "origin declaration", given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified. The text of the origin declaration appears in Annex IV.
4. Upon notification in the Committee from the UK to the EAC Partner States, products originating in the UK shall on importation into an EAC Partner State benefit from, preferential tariff treatment of the United Kingdom-EAC Agreement upon submission of an origin declaration made out as provided for in Article 22 by an exporter registered in accordance with the relevant legislation of the UK. Such notification may stipulate that paragraph 2, (a) and (b) shall cease to apply to the UK.
5. Notwithstanding paragraph 1, originating products within the meaning of this Origin Reference Document shall, in the cases specified in Article 27, benefit from the United Kingdom-EAC Agreement without it being necessary to submit any of the documents referred to above.
6. For the purpose of applying the provisions of this Title, the exporters shall endeavour to use a language common to both the EAC Partner States and the UK.

## *Article 18*

**Procedure for the issue of a movement certificate EUR 1**

1. A movement certificate EUR 1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.
2. For this purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR 1 and the application form, specimens of which appear in Annex III. These forms shall be completed in accordance with the provisions of this Origin Reference Document. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.
3. The exporter applying for the issue of a movement certificate EUR 1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR 1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Origin Reference Document.
4. A movement certificate EUR 1 shall be issued by the customs authorities of the UK or of an EAC Partner State if the products concerned can be considered as products originating in the UK or in an EAC Partner State or in one of the other countries or territories referred to in Articles 4 and 5 and fulfil the other requirements of this Origin Reference Document.
5. The issuing customs authorities shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Origin Reference Document. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.
6. The date of issue of the movement certificate EUR 1 shall be indicated in Box 11 of the certificate.
7. A movement certificate EUR 1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

## *Article 19*

**Movement certificates EUR 1 issued retrospectively**

1. Notwithstanding Article 18(7), a movement certificate EUR 1 may exceptionally be issued after exportation of the products to which it relates if:
2. it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
3. it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR 1 was issued but was not accepted at importation for technical reasons.
4. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR 1 relates, and state the reasons for his request.
5. The customs authorities may issue a movement certificate EUR 1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.
6. Movement certificates EUR 1 issued retrospectively must be endorsed with the following phrase in English:

"ISSUED RETROSPECTIVELY"

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

## *Article 20*

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

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

## *Article 21*

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

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

## *Article 22*

**Conditions for making out an origin declaration**

1. An origin declaration as referred to in Article 17(1)(b) may be made out:
2. by an approved exporter within the meaning of Article 23, or
3. by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.
4. An origin declaration may be made out if the products concerned can be considered as products originating in an EAC Partner State or in the UK or in one of the other countries or territories referred to in Articles 4 and 5 and fulfil the other requirements of this Origin Reference Document.
5. The exporter making out an origin declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Origin Reference Document.
6. An origin declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex IV to this Origin Reference Document, and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.
7. Origin declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 23 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any origin declaration which identifies him as if it had been signed in manuscript by him.
8. An origin declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two years after the importation of the products to which it relates.

## *Article 23*

**Approved exporter**

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

## *Article 24*

**Validity of proof of origin**

1. A proof of origin shall be valid for ten (10) months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.
2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.
3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

## *Article 25*

**Submission of proof of origin**

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

## *Article 26*

**Importation by instalments**

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of General Rule 2(a) of Part Two, Section 1, of the Tariff of the United Kingdom falling within Sections XVI and XVII or heading 7308 and 9406 of HS 2012 are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

## *Article 27*

**Exemptions from proof of origin**

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

## *Article 28*

**Information procedure for cumulation purposes**

1. When Articles 4(1) and 5(1) are applied, the evidence of originating status within the meaning of this Origin Reference Document of the materials coming from an EAC Partner State, from the UK, from the EU, from another ACP State or from an OCT shall be given by a movement certificate EUR 1 or by the supplier's declaration, a specimen of which appears in Annex Va to this Origin Reference Document, given by the exporter in the State, OCT, EU or in the UK from which the materials came.
2. When Articles 4(2) and 5(2) are applied, the evidence of the working or processing carried out in an EAC Partner State, in the UK, in the EU, in another ACP State or in an OCT shall be given by the supplier's declaration a specimen of which appears in Annex Vb to this Origin Reference Document, given by the exporter in the State, OCT, EU or in the UK from which the materials came.
3. When Article 6(1) is applied, the documentary proofs of origin applicable shall be determined in accordance with the rules which apply to Trade Preference Scheme countries, which are provided for in UK legislation.
4. When Article 6(2) is applied, the documentary proofs of origin applicable shall be determined in accordance with the rules laid down in the relevant arrangements or agreements.
5. A separate supplier's declaration shall be made up by the supplier for each consignment of goods on the commercial invoice related to that shipment or in an annex to that invoice, or on a delivery note or other commercial document related to that shipment which describes the materials concerned in sufficient detail to enable them to be identified.
6. Notwithstanding the provisions of paragraph 5 and when Article 4 is applied, when an EAC supplier regularly supplies a particular EAC Partner States customer with goods whose status in respect of the rules of preferential origin is expected to remain constant for considerable periods of time, he may provide a singe declaration to cover subsequent shipments of those goods, hereinafter referred to as “a Long Term Supplier’s Declaration”. A Long Term Supplier’s Declaration may be issued for a period of up to one (1) year from the date of issue of the Declaration. The supplier shall inform the buyer immediately when the long-term supplier’s declaration is no longer valid in relation to the goods supplied.
7. When paragraph 6 is applied the evidence of originating status within the meaning of this Origin Reference Document of the materials coming from an EAC Partner State shall be given by the long term supplier’s declaration, a specimen of which appears in Annex Vc. The evidence of the working or processing carried in an EAC Partner State shall be given by the long term supplier’s declaration, a specimen of which appears in Annex Vd.
8. The supplier's declaration or the Long Term Supplier’s Declaration as referred to in paragraph 6 may be made out on a pre-printed form.
9. The suppliers' declarations or the Long Term Supplier’s Declaration as referred to in paragraph 6 shall bear the original signature of the supplier in manuscript. However, where the origin and the supplier's declaration are established using electronic data-processing methods, the supplier's declaration need not be signed in manuscript provided the responsible official in the supplying company is identified to the satisfaction of the customs authorities in the State where the suppliers' declarations are established. The said customs authorities may lay down conditions for the implementation of this paragraph.
10. The supplier's declarations or the Long Term Supplier’s Declaration as referred to in paragraph 6 shall be submitted to the customs authorities in the exporting country requested to issue the movement certificate EUR 1.
11. The supplier or long term supplier making out a declaration must be prepared to submit at any time, at the request of the customs authorities of the country where the declaration is made out, all appropriate documents proving that the information given on this declaration is correct.

## *Article 29*

**Supporting documents**

The documents referred to in Articles 18(3) and 22(3) used for the purpose of proving that products covered by a movement certificate EUR 1 or an origin declaration can be considered as products originating in an EAC Partner State, in the UK or in one of the other countries or territories referred to in Articles 4, 5 and 6(2) and fulfil the other requirements of this Origin Reference Document may consist inter alia of the following:

1. direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
2. documents proving the originating status of materials used, issued or made out in an EAC Partner State, in the UK or in one of the other countries or territories referred to in Articles 4, 5 and 6(2) where these documents are used in accordance with national law;
3. documents proving the working or processing of materials in an EAC Partner State, in the UK or in one of the other countries or territories referred to in Articles 4 and 5, issued or made out in an EAC Partner State, in the UK or in one of the other countries or territories referred to in Articles 4 and 5 where these documents are used in accordance with national law;
4. movement certificates EUR 1 or origin declarations proving the originating status of materials used, issued or made out in an EAC Partner State, in the UK or in one of the other countries or territories referred to in Articles 4, 5 and 6(2) and in accordance with this Origin Reference Document.

## *Article 30*

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

1. The exporter applying for the issue of a movement certificate EUR 1 shall keep the documents referred to in Article 18(3), for five (5) years in EAC Partner States and at least three (3) years in the UK.
2. The exporter making out an origin declaration shall keep for at least three (3) years a copy of this origin declaration as well as the documents referred to in Article 22(3).
3. The supplier making out a supplier's declaration shall keep copies of the declaration and of the invoice, delivery notes or other commercial document to which this declaration is annexed as well as the documents referred to in Article 29 for five (5) years in EAC Partners States and at least three (3) years in the UK.
4. The customs authorities of the exporting country issuing a movement certificate EUR 1 shall keep the application form referred to in Article 18(2) for five (5) years in EAC Partner States and at least three (3) years in the UK.
5. The customs authorities of the importing country shall keep the movement certificates EUR 1 and the origin declarations submitted to them for five (5) years in EAC Partner States and at least three (3) years in the UK.

## *Article 31*

**Discrepancies and formal errors**

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

## *Article 32*

**Amounts expressed in euro for goods referred to in articles 22(1)(b) and article 27(3)**

1. For the application of the provisions of article 22(1)(b) and article 27(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of an EAC Partner State, of the UK and of the other countries or territories referred to in Articles 3, 4, 5 and 6 equivalent to the amounts expressed in euro shall be exchange rates fixed annually according to paragraphs 2 to 4. The fixed exchange rate shall not be applicable for tax purposes.
2. A consignment shall benefit from the provisions of Article 22(1)(b) or Article 27(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.
3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. The amounts shall be communicated to the UK by 15 October and shall apply from 1 January the following year. The Parties shall notify each other of the relevant amounts.
4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 per cent. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.
5. The amounts expressed in euro shall be reviewed by the Committee at the request of the UK or of the EAC Partner States. When carrying out this review, the Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

## TITLE V ADMINISTRATIVE COOPERATION

## *Article 33*

**Administrative conditions for products to benefit from the United Kingdom-EAC Agreement**

1. Products originating within the meaning of this Origin Reference Document in the EAC Partner States or in the UK shall benefit, at the time of the customs import declaration, from the preferences resulting from the United Kingdom-EAC Agreement only on condition that they were exported on or after the date on which the exporting country complies with the provisions laid down in paragraph 2.
2. The Parties shall undertake to put in place:
3. the necessary national and regional arrangements required for the implementation and enforcement of the rules and procedures laid down in this Origin Reference Document, including where appropriate the arrangements necessary for the application of Articles 4, 5 and 6;
4. the administrative structures and systems necessary for an appropriate management and control of the origin of products and compliance with the other conditions laid down in this Origin Reference Document.

## *Article 34*

**Verification of proofs of origin**

1. Subsequent verifications of proofs of origin shall be carried out based on risk analysis and at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Origin Reference Document.
2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR 1 and the invoice, if it has been submitted, the origin declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the request for verification. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.
3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's or manufacturer's accounts or any other check considered appropriate.
4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.
5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in an EAC Partner State, in the UK or in one of the other countries and territories referred to in Articles 3, 4, 5 and 6 and fulfil the other requirements of this Origin Reference Document.
6. If in cases of reasonable doubt there is no reply within ten (10) months of the date of the verification request or if the reply does not contain information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.
7. The parties will refer to Article 7 of Protocol II of the United Kingdom-EAC Agreement on Mutual Administrative Assistance in customs matters for joint enquiries related to proofs of origin.

*Article*

## *35*

**Verification of suppliers' declarations**

1. Verification of suppliers' declarations shall be carried out based on risk analysis and at random or whenever the customs authorities of the country where such declarations have been taken into account to issue a movement certificate EUR 1 or to make out an origin declaration, have reasonable doubts as to the authenticity of the document or the correctness of the information given in this document.
2. The customs authorities to which a supplier's declaration is submitted may request the customs authorities of the State where the declaration was made to issue an information certificate, a specimen of which appears in Annex VI to this Origin Reference Document. Alternatively, the certifying authorities to which a supplier's declaration is submitted may request the exporter to produce an information certificate issued by the customs authorities of the State where the declaration was made.

A copy of the information certificate shall be preserved by the office which has issued it for five (5) years in the case of EAC Partner States and at least three (3) years in the case of UK.

1. The customs authorities requesting the verification shall be informed of the results thereof within ten (10) months. The results must indicate clearly whether the information given in the supplier's declaration is correct and make it possible for them to determine whether and to what extent this supplier's declaration could be taken into account for issuing a movement certificate EUR 1 or for making out an origin declaration.
2. The verification shall be carried out by the customs authorities of the country where the supplier's declaration was made out. For this purpose, they shall have the right to call for any evidence or to carry out any inspection of the supplier's account or any other check which they consider appropriate in order to verify the correctness of any supplier's declaration.
3. Any movement certificate EUR 1 or origin declaration issued or made out on the basis of an incorrect supplier's declaration shall be considered null and void.

## TITLE VI CEUTA AND MELILLA

## *Article 36*

**Special conditions**

1. The term "EU" used in this Origin Reference Document does not cover Ceuta and Melilla. The term "products originating in the EU" does not cover products originating in Ceuta and Melilla.

## TITLE VII FINAL PROVISIONS

## *Article 37*

**Annexes**

The Annexes to this Origin Reference Document shall form an integral part thereof.

## *Article 38*

**Implementation of the Origin Reference Document**

The UK and the EAC Partner States shall each take the steps necessary to implement this Origin Reference Document.

*Article 39*

**The Principality of Andorra**

1. Products originating in the Principality of Andorra meeting the conditions of Articles 4 and 5 and falling within Chapters 25 to 97 of HS 2012 shall be accepted by the Parties as originating in the European Union within the meaning of the United Kingdom-EAC Agreement.
2. The Origin Reference Document shall apply mutatis mutandis for the purpose of defining the originating status of the above-mentioned products.

*Article 40*

**The Republic of San Marino**

1. Products originating in the Republic of San Marino meeting the conditions of Articles 4 and 5 shall be accepted by the Parties as originating in the European Union within the meaning of the United Kingdom-EAC Agreement.
2. The Origin Reference Document shall apply mutatis mutandis for the purpose of defining the originating status of the above-mentioned product.

## ANNEX I

## INTRODUCTORY NOTES TO THE LIST IN ANNEX II

***Note 1:***

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 8 of the Origin Reference Document.

***Note 2:***

1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in HS 2012 and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in columns 3 or 4 and 5 or 6. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in columns 3 or 4 and 5 or 6 apply only to the part of that heading as described in column 2.

For the avoidance of doubt, if a product or material is classified differently under HS 2012 and the Goods Classification Table, HS 2012 shall be used to classify the product for the purposes of determining which rule in column 3 or 4 and 5 or 6 applies to the product and to classify the material for the purposes of determining the application of a rule in column 3 or 4 and 5 or 6.

1. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in columns 3 or 4 and 5 or 6 apply to all products which, under HS 2012, are classified in headings of the chapter or in any of the headings grouped together in column 1.
2. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in columns 3 or 4 and 5 or 6.
3. Where, for an entry in the first two columns, a rule is specified in both columns 3 or 4 and 5 or 6, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4 or the rule set out in column 5 or that set out in column 6. If no origin rule is given in column 4 or 6, the rule set out in column 3or 5 has to be applied.

***Note 3:***

1. The provisions of Article 8 of the Origin Reference Document concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the UK or in the EAC Partner States.

Example:

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

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

1. The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status. Therefore, if a rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.
2. Without prejudice to Note 3.2 where a rule states that "materials of any heading" may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression "manufacture from materials of any heading, including other materials of heading No …" means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.
3. When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.

Example:

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

1. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule. (See also Note 6.3 below in relation to textiles).

Example:

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

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

***Note 4:***

1. The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres that have been carded, combed or otherwise processed but not spun.
2. The term "natural fibres" includes horsehair of heading No 0503, silk of heading Nos 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of heading Nos 5101 to 5105, the cotton fibres of heading Nos 5201 to 5203 and the other vegetable fibres of heading Nos 5301 to 5305.
3. The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
4. The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of heading Nos 5501 to 5507.

***Note 5:***

1. Where for a given product in the list a reference is made to this note, the conditions set out in column 3 shall not be applied to any basic textile materials, used in the manufacture of this product, which, taken together, represent 10 per cent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below).
2. However, the tolerance mentioned in Note 5.1 may only be applied to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

* + silk,
  + wool,
  + coarse animal hair,
  + fine animal hair,
  + horsehair,
  + cotton,
  + paper-making materials and paper,
  + flax,
  + true hemp,
  + jute and other textile bast fibres,
  + sisal and other textile fibres of the genus Agave,
  + coconut, abaca, ramie and other vegetable textile fibres,
  + synthetic man-made filaments,
  + artificial man-made filaments,
  + current conducting filaments,
  + synthetic man-made staple fibres of polypropylene,
  + synthetic man-made staple fibres of polyester,
  + synthetic man-made staple fibres of polyamide,
  + synthetic man-made staple fibres of polyacrylonitrile,
  + synthetic man-made staple fibres of polyimide,
  + synthetic man-made staple fibres of polytetrafluoroethylene,
  + synthetic man-made staple fibres of polyphenylene sulphide,
  + synthetic man-made staple fibres of polyvinyl chloride,
  + other synthetic man-made staple fibres,
  + artificial man-made staple fibres of viscose,
  + other artificial man-made staple fibres,
  + yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,
  + yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,
  + products of heading No 5605 (metallized yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
  + other products of heading No 5605.

Example:

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

Example:

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

Example:

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

Example:

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

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

***Note 6:***

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

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

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

For example[[6]](#footnote-6), if a rule in the list says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

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

***Note 7:***

1. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:
   1. vacuum distillation;
   2. redistillation by a very thorough fractionation process[[7]](#footnote-7);
   3. cracking;
   4. reforming;
   5. extraction by means of selective solvents;
   6. the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
   7. polymerization;
   8. alkylation;
   9. isomerization.
2. For the purposes of heading Nos 2710, 2711 and 2712, the "specific processes" are the following:
   1. vacuum distillation;
   2. redistillation by a very thorough fractionation process[[8]](#footnote-8);
   3. cracking;
   4. reforming;
   5. extraction by means of selective solvents;
   6. the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolourization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
   7. polymerization;
   8. alkylation;
   9. isomerization;
   10. in respect of heavy oils falling within heading No ex 2710 only, desulphurization with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D 1266-59 T method);
   11. in respect of products falling within heading No 2710 only, deparaffining by a process other than filtering;
   12. in respect of heavy oils falling within heading No ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250°C with the use of a catalyst, other than to effect desulphurization, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or decolorization) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
   13. in respect of fuel oils falling within heading No ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 300°C by the ASTM D 86 method;
   14. in respect of heavy oils other than gas oils and fuel oils falling within heading No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.
3. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, any combination of these operations or like operations do not confer origin.
4. Redistillation by a very thorough fractionation process means distillation (other than topping) by a continuous or batch process employed in industrial installations using distillates of subheadings 2710 12 11 to 2710 19 48 , 2711 11 00 , 2711 12 91 to 2711 19 00 , 2711 21 00 and 2711 29 00 (other than propane of a purity of 99 % or more) to obtain:
   1. isolated high-purity hydrocarbons (90 % or more in the case of olefins, and 95 % or more in the case of other hydrocarbons), mixtures of isomers having the same organic composition being regarded as isolated hydrocarbons.

Only those processes by means of which at least three different products are obtained are admissible, but this restriction does not apply in any instance where the process consists in the separation of isomers. In so far as this concerns xylenes, ethylbenzene is included with xylene isomers;

* 1. products of subheadings 2707 10 00 to 2707 30 00 , 2707 50 00 and 2710 12 11 to 2710 19 48 :
     1. with no overlapping of the final boiling point of one fraction and the initial boiling point of the succeeding fraction and a difference of not more than 60 °C between the temperatures at which 5 and 90 % by volume (including losses) distil by the EN ISO 3405 method (equivalent to the ASTM D 86 method);
     2. with an overlapping of the final boiling point of one fraction and the initial boiling point of the succeeding fraction and a difference of not more than 30 °C between the temperatures at which 5 and 90 % by volume (including losses) distil by the EN ISO 3405 method (equivalent to the ASTM D 86 method).

***Note 8***

## General Provisions concerning certain agricultural goods

1. All goods falling agricultural goods within Chapters 6, 7, 8, 9, 10, 12 and heading 2401 which are grown or harvested in the territory of the beneficiary country shall be treated as originating in the territory of that country, even if grown from seeds, bulbs, rootstock, cuttings, grafts, shoots, buds, or other live parts of plants imported from another country.
2. In cases where the content of non-originating sugar in a given product is subject to limitations, the weight of sugars of headings 1701 (sucrose) and 1702 (e.g., fructose, glucose, lactose, maltose, isoglucose or invert sugar) used in the manufacture of the final product and used in the manufacture of the non –originating products incorporated in the final product is taken into account for calculation of such limitations.

## ANNEX II

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

The products mentioned in the list may not all be covered by the United Kingdom-EAC Agreement. It is therefore necessary to consult the United Kingdom-EAC Agreement.

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **Or** |  | **(5)** | **Or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to the EAC** | | **For UK Exports to the EAC** | **For EAC Exports to the UK** | | **For EAC Exports to the UK** |
| Chapter | Live animals | All the animals | |  | All the animals | |  |
| 01 |  | of Chapter 1 | | of Chapter 1 | |
|  |  | used must be | | used must be | |
|  |  | wholly obtained | | Wholly | |
|  |  |  | | obtained | |
| Chapter | Meat and edible meat | Manufacture in | |  | Manufacture in | |  |
| 02 | offal | which all the | | which all the | |
|  |  | meat and edible | | meat and edible | |
|  |  | meat offal in the | | meat offal in | |
|  |  | products of this | | the products of | |
|  |  | chapter is | | this chapter is | |
|  |  | wholly obtained | | wholly | |
|  |  |  | | obtained | |
| ex | Fish and crustaceans, | All fish and | |  | All fish and | |  |
| Chapter | molluscs and other | crustaceans, | | crustaceans, | |
| 03 | aquatic invertebrates; | molluscs and | | molluscs and | |
|  | except for: | other aquatic | | other aquatic | |
|  |  | invertebrates | | invertebrates | |
|  |  | are wholly | | are wholly | |
|  |  | obtained | | obtained | |
| 0304 | Fish fillets and other | Manufacture in | |  | Manufacture in | |  |
|  | fish meat (whether or | which all the | | which the value | |
|  | not minced), fresh, | materials of | | of any | |
|  | chilled or frozen | chapter 3 used | | materials of | |
|  |  | are wholly | | Chapter 3 used | |
|  |  | obtained | | does not exceed | |
|  |  |  | | 15% of the ex- | |
|  |  |  | | works price of | |
|  |  |  | | the product. | |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)**  **(4)** | **Or** | **(5)**  **(6)** | **or** |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| 0305 | Fish, dried, salted or | Manufacture in  which all the materials of chapter 3 used must be wholly obtained |  | Manufacture in |  |
|  | in brine; smoked | which the value |
|  | fish, whether or not | of any |
|  | cooked before or | materials of |
|  | during the smoking | Chapter 3 used |
|  | process; flours, | does not exceed |
|  | meals and pellets of | 15% of the ex- |
|  | fish, fit for human | works price of |
|  | consumption | the product. |
| ex 0306 | Crustaceans, whether | Manufacture in  which all the materials of chapter 3 used must be wholly obtained |  | Manufacture in |  |
|  | in shell or not, dried, | which the value |
|  | salted or in brine; | of any |
|  | crustaceans, in shell, | materials of |
|  | cooked by steaming | Chapter 3 used |
|  | or by boiling in | does not exceed |
|  | water, whether or not | 15% of the ex- |
|  | chilled, frozen, dried, | works price of |
|  | salted or in brine; | the product |
|  | flours, meals and |  |
|  | pellets of |  |
|  | crustaceans, fit for |  |
|  | human consumption |  |
|  | Smoked crustaceans,  whether in shell or not, whether or not cooked before or during the smoking process | Manufacture:  -from materials of any heading, except meat end edible meat offal of Chapter 2 and materials  of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and |  | Manufacture:  -from materials of any heading, except meat end edible meat offal of Chapter 2 and materials  of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and |  |
|  | -in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained | -in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)**  **(4)** | **Or** | **(5)**  **(6)** | **or** |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| ex 0307 | Molluscs, whether in | Manufacture in  which all the materials of chapter 3 used must be wholly obtained |  | Manufacture in |  |
|  | shell or not, dried, | which the value |
|  | salted or in brine; | of any |
|  | flours, meals and | materials of |
|  | pellets of | Chapter 3 used |
|  | crustaceans, fit for | does not exceed |
|  | human consumption | 15% of the ex- |
|  |  | works price of |
|  |  | the product. |
|  | Smoked molluscs,  whether in shell or not, whether or not cooked before or during the smoking process | Manufacture:  -from materials of any heading, except meat end edible meat offal of Chapter 2 and materials  of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and |  | Manufacture:  -from materials of any heading, except meat end edible meat offal of Chapter 2 and materials  of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and |  |
|  | -in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained | -in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)** | **Or** | **(5)** | **or** |
|  |  | **(4)** |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| ex 0308 | Aquatic invertebrates  other than crustaceans and molluscs, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption | Manufacture in  which all the materials of chapter 3 used must be wholly obtained |  | Manufacture in  which the value of any materials of Chapter 3 used does not exceed 15% of the ex- works price of the product |  |
|  |  | Manufacture: |  |
|  | Smoked aquatic  invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process | -from materials of any heading, except meat end edible meat offal of Chapter 2 and materials  of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and | Manufacture:  -from materials of any heading, except meat end edible meat offal of Chapter 2 and materials  of Chapter 16 obtained from meat and edible meat offal of  Chapter 2, and |
|  |  | -in which all the  materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained | -in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)**  **(4)** | **or** | **(5)**  **(6)** | **or** |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| Chapter  04 | Dairy produce; birds'  eggs; natural honey; edible products of animal origin, not elsewhere specified or included | Manufacture in  which:  -all the materials of chapter 4 are wholly obtained; and |  | Manufacture in  which:  -all the materials of chapter 4 are wholly obtained; and |  |
|  |  | -the weight of sugar used does not exceed 40% of the weight of the final product | -the weight of sugar used does not exceed 40% of the weight of the final product |
| Chapter | Products of animal | Manufacture in |  | Manufacture in |  |
| 05 | origin, not elsewhere | which all the | which all the |
|  | specified or included | materials of | materials of |
|  |  | Chapter 5 used | Chapter 5 used |
|  |  | must be wholly | must be wholly |
|  |  | obtained | obtained |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)** | **or** | **(5)** | **or** |
|  |  | **(4)** |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| Chapter | Live trees and other | Manufacture in |  | Manufacture in |  |
| 06 | plants; bulbs, roots | which all the | which all the |
|  | and the like; cut | materials of | materials of |
|  | flowers and | Chapter 6 used | Chapter 6 used |
|  | ornamental foliage | must be wholly | must be wholly |
|  |  | obtained | obtained |
| Chapter | Edible vegetables | Manufacture in |  | Manufacture in |  |
| 07 | and certain roots and | which all the | which all the |
|  | tubers | materials of | materials of |
|  |  | Chapter 7 used | Chapter 7 used |
|  |  | must be wholly | must be wholly |
|  |  | obtained | obtained |
| Chapter | Edible fruit and nuts; | Manufacture in |  | Manufacture in |  |
| 08 | peel of citrus fruits or | which all the | which all the |
|  | melons | edible fruit, nuts | Edible fruit, |
|  |  | and peels of | nuts and peels |
|  |  | citrus fruits or | of citrus fruits |
|  |  | melons of | or melons of |
|  |  | Chapter 8 used | Chapter 8 used |
|  |  | must be wholly | must be wholly |
|  |  | obtained, and | obtained, and |
|  |  | -the weight of | - the weight of |
| sugar used does | sugar used does |
| not exceed 40% | not exceed 40% |
| of the weight of | of the weight of |
| the final | the final |
| product | product |
| Chapter | Coffee, tea, maté and | Manufacture in |  | Manufacture in |  |
| 09 | spices; except for: | which all the | which all the |
|  |  | materials of | materials of |
|  |  | Chapter 9 used | Chapter 9 used |
|  |  | must be wholly | must be wholly |
|  |  | obtained | obtained |
| Chapter | Cereals | Manufacture in |  | Manufacture in |  |
| 10 |  | which all the | which all the |
|  |  | materials of | materials of |
|  |  | Chapter 10 used | Chapter 10 |
|  |  | must be wholly | used must be |
|  |  | obtained | wholly |
|  |  |  | obtained |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)** | **or** | **(5)** | **or** |
|  |  | **(4)** |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| ex | Products of the | Manufacture in |  | Manufacture in |  |
| Chapter | milling industry; | which all the | which all the |
| 11 | malt; starches; inulin; | materials of | materials of |
|  | wheat gluten; except | chapters 10 and | chapters 10 and |
|  | for: | 11, headings | 11, headings |
|  |  | 0701 and 2303, | 0701 and 2303, |
|  |  | and subheading | and subheading |
|  |  | 0710 10 are | 0710 10 are |
|  |  | wholly obtained | wholly |
|  |  |  | obtained |
| 1101 | Wheat or meslin | Manufacture |  | Manufacture |  |
|  | flour | from materials | from materials |
|  |  | of any heading, | of any heading, |
|  |  | except that of | except that of |
|  |  | the product | the product |
| Chapter | Oil seeds and | Manufacture in |  | Manufacture in |  |
| 12 | oleaginous fruits; | which all the | which all the |
|  | miscellaneous grains, | materials of | materials of |
|  | seeds and fruit; | Chapter 12 used | Chapter 12 |
|  | industrial or | must be wholly | used must be |
|  | medicinal plants; | obtained | wholly |
|  | straw and fodder |  | obtained |
| Chapter | Lac; gums, resins | Manufacture |  | Manufacture from materials of any heading, in which the weight of sugar used does not exceed 40% of the weight of the final product |  |
| 13 | and other vegetable | from materials |
|  | saps and extracts | of any heading, |
|  |  | in which the |
|  |  | weight of sugar |
|  |  | used does not |
|  |  | exceed 40% of |
|  |  | the weight of |
|  |  | the final |
|  |  | product |
| Chapter | Vegetable plaiting | Manufacture in |  | Manufacture in |  |
| 14 | materials; vegetable | which all the | which all the |
|  | products not | materials of | materials of |
|  | elsewhere specified | Chapter 14 used | Chapter 14 |
|  | or included | must be wholly | used must be |
|  |  | obtained | wholly |
|  |  |  | obtained |
|  |  | . |  |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| ex | Animal or vegetable | Manufacture in | |  | Manufacture | |  |
| Chapter | fats and oils and their | which all the | | from materials | |
| 15 | cleavage products; | animal or | | of any | |
|  | prepared edible fats; | vegetable | | subheading, | |
|  | animals or vegetable | materials used | | except that of | |
|  | waxes; except for: | must be wholly | | the product | |
|  |  | obtained | |  | |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| 1501 to | Fats from pig, | Manufacture in | |  | Manufacture | |  |
| 1504 | poultry, bovine, | which all the | | from materials | |
|  | sheep or goat, fish, | materials of | | of any heading; | |
|  | etc | chapters 2 or 3 | | except that of | |
|  |  | used must be | | the product | |
|  |  | wholly obtained | |  | |
| 1505, | Wool grease and | Manufacture in | |  | Manufacture | |  |
| 1506 and | fatty substances | which all the | | from materials | |
| 1520 | derived thereof | materials of | | of any heading | |
|  |  | chapter 15 used | |  | |
|  |  | must be wholly | |  | |
|  |  | obtained | |  | |
| 1509 and | Olive oil and its | Manufacture in | |  | Manufacture in | |  |
| 1510 | fractions | which all the | | which all the | |
|  |  | vegetable | | vegetable | |
|  |  | materials used | | materials used | |
|  |  | are wholly | | are wholly | |
|  |  | obtained | | obtained | |

|  |  |  |  |  |  |
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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3) or**  **(4)** | | **(5) or**  **(6)** | |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| 1516 and  1517 | Animals or vegetable  fats and oils and their fractions, partly or wholly hydrogenated, inter- esterified, re- esterified or elaidinised, whether or not refined, but not further prepared  Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516 | Manufacture  from materials of any heading, except that of the product, in which the weight of all the materials of chapter 4 used does not exceed 40% of the weight of the final product |  | Manufacture  from materials of any heading, except that of the product, in which the weight of all the materials of chapter 4 used does not exceed 40% of the weight of the final product |  |
| Chapter  16 | Preparations of meat,  of fish or of crustaceans, molluscs or other aquatic invertebrates | Manufacture:  -from materials of any heading, except meat end edible meat offal of Chapter 2 and materials  of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and  -in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained |  | Manufacture:  -from materials of any heading, except meat end edible meat offal of Chapter 2 and materials  of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and  -in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained |  |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| ex | Sugars and sugar | Manufacture in | |  | Manufacture | |  |
| Chapter | confectionery; except | which all the | | from materials | |
| 17 | for: | vegetable | | of any heading, | |
|  |  | materials used | | except that of | |
|  |  | are wholly | | the product | |
|  |  | obtained | |  | |
| 1702 | Other sugars, | Manufacture | |  | Manufacture | |  |
|  | including chemically | from materials | | from materials | |
|  | pure lactose, maltose, | of any heading, | | of any heading, | |
|  | glucose and fructose, | except that of | | except that of | |
|  | in solid form; sugar | the product in | | the product in | |
|  | syrups not containing | which the | | which the | |
|  | added flavouring or | weight of the | | weight of the | |
|  | colouring matter; | materials of | | materials of | |
|  | artificial honey, | heading 1101 to | | heading 1101 | |
|  | whether or not mixed | 1108, 1701 and | | to 1108, 1701 | |
|  | with natural honey; | 1703 does not | | and 1703 does | |
|  | caramel | exceed 30% of | | not exceed 30% | |
|  |  | the weight of | | of the weight of | |
|  |  | the final | | the final | |
|  |  | product | | product | |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)** | **or** | **(5)** | **or** |
|  |  | **(4)** |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| 1704 | Sugar confectionery  (including white chocolate), not containing cocoa | Manufacture  from materials of any heading, except that of the product, in which: - the individual weight of sugar and materials of Chapter 4 does  not exceed 40% of the weight of the final product, and  - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of the final product |  | Manufacture  from materials of any heading, except that of the product, in which:  -the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and  - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of the final product |  |
| Ex | Cocoa and cocoa | Manufacture |  | Manufacture |  |
| Chapter | preparations | from materials | from materials |
| 18 |  | of any heading, | of any heading, |
|  |  | except that of | except that of |
|  |  | the product | the product |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)** | **or** | **(5)** | **or** |
|  |  | **(4)** |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| 1806 | Chocolate and other | Manufacture |  | Manufacture |  |
|  | food preparations | from materials | from materials |
|  | containing cocoa | of any heading, | of any heading, |
|  |  | except that of | except that of |
|  |  | the product, in | the product, in |
|  |  | which: | which: |
|  |  | -the individual | -the individual |
| weight of sugar | weight of sugar |
| and of the | and of the |
| materials of | materials of |
| Chapter 4 used | Chapter 4 used |
| does not exceed | does not exceed |
| 40% of the | 40% of the |
| weight of the | weight of the |
| final product, | final product, |
| and | and |
|  |  | - the total | - the total |
| combined | combined |
| weight of sugar | weight of sugar |
| and the | and the |
| materials of | materials of |
| Chapter 4 used | Chapter 4 used |
| does not exceed | does not exceed |
| 60% of the | 60% of the |
| weight of the | weight of the |
| final product | final product |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | |
| **(1)** | **(2)** | **(4)** | **(3)** | **or** | **(5)**  **(6)** | **or** |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| Chapter  19 | Preparations of  cereals, flour, starch or milk; pastrycooks products | Manufacture  from materials of any heading, except that of the product, in which:   * the weight of   the materials of Chapters 2, 3 and  16 used does not exceed 20% of the weight of the final product, and   * the weight of   the materials of headings 1006 and  1101 to  1108  used does not exceed 20% of the weight of the final product, and  -the individual  weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, | |  | Manufacture  from materials of any heading, except that of the product, in which:   * the weight of the materials of Chapters 2, 3   and 16 used does not exceed 20% of the weight of the final product, and   * the weight of the materials of headings 1006   and 1101 to  1108 used does  not exceed 20% of the weight of the final product, and  -the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and |  |
|  |  | - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of the final product |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| ex | Preparations of | Manufacture | |  | Manufacture | |  |
| Chapter | vegetables, fruit, nuts | from materials | | from materials | |
| 20 | or other parts of | of any heading, | | of any heading, | |
|  | plants; except for: | except that of | | except that of | |
|  |  | the product, in | | the product, in | |
|  |  | which the | | which the | |
|  |  | weight of sugar | | weight of sugar | |
|  |  | does not exceed | | does not exceed | |
|  |  | 40% of the | | 40% of the | |
|  |  | weight of the | | weight of the | |
|  |  | final product | | final product | |
| 2002 and | Tomatoes, | Manufacture in | |  | Manufacture in | |  |
| 2003 | mushrooms and | which all the | | which all the | |
|  | truffles prepared or | materials of | | materials of | |
|  | preserved otherwise | chapter 7 used | | chapter 7 used | |
|  | than by vinegar of | are wholly | | are wholly | |
|  | acetic acid | obtained | | obtained | |
| ex 2001 | Yams, sweet | Manufacture in | |  | Manufacture in | |  |
|  | potatoes and similar | which all the | | which all the | |
|  | edible parts of plants | materials used | | materials used | |
|  | containing 5 % or | are wholly | | are wholly | |
|  | more by weight of | obtained | | obtained | |
|  | starch, prepared or |  | |  | |
|  | preserved by vinegar |  | |  | |
|  | or acetic acid |  | |  | |
| ex 2004 | Potatoes in the form | Manufacture in | |  | Manufacture | |  |
| and | of flour, meal or | which all the | | from materials | |
| ex 2005 | flakes, prepared or | vegetable | | of any heading, | |
|  | preserved otherwise | materials used | | except that of | |
|  | than by vinegar or | are wholly | | the product, in | |
|  | acetic acid | obtained | | which the | |
|  |  |  | | weight of sugar | |
|  |  |  | | does not exceed | |
|  |  |  | | 40% of the | |
|  |  |  | | weight of the | |
|  |  |  | | final product | |
| ex 2008 | Nuts, not containing | Manufacture in | |  | Manufacture | |  |
|  | added sugar or spirit | which all the | | from materials | |
|  |  | materials of | | of any heading, | |
|  |  | Chapter 8 used | | except that of | |
|  |  | are wholly | | the product, in | |
|  |  | obtained | | which the | |
|  |  |  | | weight of sugar | |
|  |  |  | | does not exceed | |
|  |  |  | | 40% of the | |
|  |  |  | | weight of the | |
|  |  |  | | final product | |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)** | **or** | **(5)** | **or** |
|  |  | **(4)** |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| Chapter | Miscellaneous edible | Manufacture |  | Manufacture |  |
| 21 | preparations | from materials | from materials |
|  |  | of any heading, | of any heading, |
|  |  | except that of | except that of |
|  |  | the product, in | the product, in |
|  |  | which: | which: |
|  |  | -the individual | -the individual |
| weight of sugar | weight of sugar |
| and of the | and of the |
| materials of | materials of |
| Chapter 4 used | Chapter 4 used |
| does not exceed | does not exceed |
| 40% of the | 40% of the |
| weight of the | weight of the |
| final product, | final product, |
| and | and |
|  |  | - the total | - the total |
| combined | combined |
| weight of sugar | weight of sugar |
| and the | and the |
| materials of | materials of |
| Chapter 4 used | Chapter 4 used |
| does not exceed | does not exceed |
| 60% of the | 60% of the |
| weight of the | weight of the |
| final product | final product |
| Chapter | Beverages, spirits | Manufacture |  | Manufacture |  |
| 22 | and vinegar | from materials | from materials |
|  |  | of any heading, | of any heading, |
|  |  | except that of | except that of |
|  |  | the product and | the product and |
|  |  | headings 2004, | headings 2004, |
|  |  | 2207 and 2208, | 2207 and 2208, |
|  |  | in which: | in which: |
|  |  | -all the | -all the |
| materials of | materials of |
| subheadings | subheadings |
| 0806 10, 2009 | 0806 10, 2009 |
| 61 and 2009 69 | 61 and 2009 69 |
| used are wholly | used are wholly |
| obtained | obtained |

|  |  |  |  |  |  |
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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)** | **or** | **(5)** | **or** |
|  |  | **(4)** |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| 2202 | Waters, including | Manufacture |  | Manufacture |  |
|  | mineral waters and | from materials | from materials |
|  | aerated waters, | of any heading | of any heading |
|  | containing added | except that of | except that of |
|  | sugar or other | the product, in | the product, in |
|  | sweetening matter or | which | which |
|  | flavoured, and other | -the individual | -the individual |
|  | non-alcoholic | weight | weight |
|  | beverages, not | of sugar and of | of sugar and of |
|  | including fruit or | the materials of | the materials of |
|  | vegetable juices of | Chapter 4 used | Chapter 4 used |
|  | heading No 2009 | does not exceed | does not exceed |
|  |  | 40% of the | 40% of the |
|  |  | weight of the | weight of the |
|  |  | final product, | final product, |
|  |  | and | and |
|  |  | - the total | - the total |
| combined | combined |
| weight of sugar | weight of sugar |
| and the | and the |
| materials of | materials of |
| Chapter 4 used | Chapter 4 used |
| does not exceed | does not exceed |
| 60% of the | 60% of the |
| weight of the | weight of the |
| final product | final product |
| ex | Residues and waste | Manufacture |  | Manufacture |  |
| Chapter | from the food | from materials | from materials |
| 23 | industries; prepared | of any heading, | of any heading, |
|  | animal fodder; | except that of | except that of |
|  | except for: | the product | the product |
| 2302 and | Bran, sharps and | Manufacture |  | Manufacture |  |
| ex 2303 | other residues | from materials | from materials |
|  | derived from the | of any heading, | of any heading, |
|  | sifting, milling or | except that of | except that of |
|  | other working of | the product, in | the product, in |
|  | cereals or of | which the | which the |
|  | leguminous plants. | weight of | weight of |
|  | Residues of starch | materials of | materials of |
|  | manufacture | Chapter 10 used | Chapter 10 |
|  |  | does not exceed | used does not |
|  |  | 20% of the | exceed 20% of |
|  |  | weight of the | the weight of |
|  |  | final product | the final |
|  |  |  | product |

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| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)**  **(4)** | **or** | **(5)**  **(6)** | **or** |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| 2309 | Preparations of a  kind used in animal feeding | Manufacture from  materials of any heading, except that of the product, in which: |  | Manufacture  from materials of any heading, except that of the product, in  which: |  |
|  |  | -all the materials  of Chapter 2 and 3 used are wholly obtained, and | -all the materials of Chapter 2 and  3 used are wholly obtained, and |
|  |  | -the weight of  materials of Chapter 10 and  11 and headings  2302 and 2303  used does not exceed 20% of the weight of the final product, and | -the weight of materials of Chapter 10 and  11 and headings 2302 and 2303 used does not exceed 20% of the weight of the  final product, and |
|  |  | -the individual  weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and  - the total combined weight of sugar and  -the materials of Chapter 4 used does not exceed 60% of the weight of the final product | -the individual weight of sugar and of the  materials of Chapter 4 used does not exceed 40% of the weight of the final product, and  - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of the final product |
| ex | Tobacco and | Manufacture in |  | Manufacture |  |
| Chapter | manufactured | which all the | from materials |
| 24 | tobacco substitutes; | materials of | of any heading |
|  | except for: | Chapter 24 used | in which the |
|  |  | are wholly | weight of |
|  |  | obtained | materials of |
|  |  |  | Chapter 24 |
|  |  |  | used does not |
|  |  |  | exceed 30% of |
|  |  |  | the total weight |
|  |  |  | of materials of |
|  |  |  | Chapter 24 |
|  |  |  | used |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)** | **or** | **(5)** | **or** |
|  |  | **(4)** |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| 2401 | Unmanufactured | All |  | All |  |
|  | tobacco; tobacco | unmanufactured | unmanufacture |
|  | refuse | tobacco and | d tobacco and |
|  |  | tobacco refuse | tobacco refuse |
|  |  | of Chapter 24 is | of Chapter 24 is |
|  |  | wholly obtained | wholly |
|  |  |  | obtained |
| 2402 | Cigars, cheroots, cigarillos and  cigarettes, of tobacco or of tobacco substitutes | Manufacture from materials  of any heading, except that of the product and of smoking tobacco of sub- heading 2403  10 in which: |  | Manufacture from materials  of any heading, except that of the product and of smoking tobacco of sub- heading 2403  10 in which: |  |
|  |  | -at least 10% by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is wholly obtained, and  -at least 10% by weight of all materials of Chapter 24 used is wholly obtained | -at least 10% by weight of the unmanufacture d tobacco or tobacco refuse of heading 2401 used is wholly obtained, and  -at least 10% by weight of all materials of Chapter 24 used is wholly obtained |
| ex | Salt; sulphur; earths | Manufacture from materials of any heading, except that of the product | Manufacture in | Manufacture from materials of any heading, except that of the product | Manufacture in |
| Chapter | and stone; plastering | which the | which the value |
| 25 | materials, lime and | value of all the | of all the |
|  | cement; except for: | materials used | materials used |
|  |  | does not | does not exceed |
|  |  | exceed 50% of | 60% of the ex- |
|  |  |  | the ex-works |  | works price of |
|  |  |  | price of the |  | the product |
|  |  |  | product |  |  |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| ex 2519 | Crushed natural | Manufacture | |  | Manufacture | |  |
|  | magnesium | from materials | | from materials | |
|  | carbonate | of any heading, | | of any heading, | |
|  | (magnesite), in | except that of | | except that of | |
|  | hermetically-sealed | the product. | | the product. | |
|  | containers, and | However, | | However, | |
|  | magnesium oxide, | natural | | natural | |
|  | whether or not pure, | magnesium | | magnesium | |
|  | other than fused | carbonate | | carbonate | |
|  | magnesia or | (magnesite) | | (magnesite) | |
|  | dead-burned | may be used | | may be used | |
|  | (sintered) magnesia |  | |  | |
| Chapter | Ores, slag and ash | Manufacture | |  | Manufacture | |  |
| 26 |  | from materials | | from materials | |
|  |  | of any heading, | | of any heading, | |
|  |  | except that of | | except that of | |
|  |  | the product | | the product | |
| ex | Mineral fuels, | Manufacture from materials of any heading, except that of the product | | Manufacture in | Manufacture from materials of any heading, except that of the product | | Manufacture in |
| Chapter | mineral oils and | which the | which the value |
| 27 | products of their | value of all the | of all the |
|  | distillation; | materials used | materials used |
|  | bituminous | does not | does not exceed |
|  | substances; mineral | exceed 70% of | 70% of the ex- |
|  | waxes; except for: | the ex-works | works price of |
|  |  | price of the | the product |
|  |  | product |  |
| ex 2707 | Oils in which the | Operations of | | Other | Operations of | | Other |
|  | weight of the | refining and/or | | operations in | refining and/or | | operations in |
|  | aromatic constituents | one or more | | which all the | one or more | | which all the |
|  | exceeds that of the non-aromatic | specific process(es) **1** | | materials used are classified | specific process(es)**1** | | materials used are classified |
|  | constituents, being |  | | within a |  | | within a |
|  | oils similar to |  | | heading other |  | | heading other |
|  | mineral oils obtained |  | | than that of the |  | | than that of the |
|  | by distillation of high |  | | product. |  | | product. |
|  | temperature coal tar, |  | | However, |  | | However, |
|  | of which more than |  | | materials of |  | | materials of the |
|  | 65 % by volume |  | | the same |  | | same heading |
|  | distils at a |  | | heading as the |  | | as the product |
|  | temperature of up to |  | | product may |  | | may be used, |
|  | 250°C (including |  | | be used, |  | | provided that |
|  | mixtures of |  | | provided that |  | | their total value |
|  | petroleum spirit and |  | | their total |  | | does not exceed |
|  | benzole), for use as |  | | value does not |  | | 50% of the ex- |
|  | power or heating |  | | exceed 50% of |  | | works price of |
|  | fuels |  | | the ex-works |  | | the product |
|  |  |  | | price of the |  | |  |
|  |  |  | | product |  | |  |

**1** For the special conditions relating to "specific processes" see Introductory Note 7.1 and 7.3.

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|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| 2710 | Petroleum oils and | Operations of | | Other | Operations of | | Other |
|  | oils obtained from | refining and/or | | operations in | refining and/or | | operations in |
|  | bituminous materials, | one or more | | which all the | one or more | | which all the |
|  | other than crude; preparations not | specific process(es) **2** | | materials used are classified | specific process(es)**3** | | materials used are classified |
|  | elsewhere specified |  | | within a |  | | within a |
|  | or included, |  | | heading other |  | | heading other |
|  | containing by weight |  | | than that of the |  | | than that of the |
|  | 70 % or more of |  | | product. |  | | product. |
|  | petroleum oils or of |  | | However, |  | | However, |
|  | oils obtained from |  | | materials of |  | | materials of the |
|  | bituminous materials, |  | | the same |  | | same heading |
|  | these oils being the |  | | heading as the |  | | as the product |
|  | basic constituents of |  | | product may |  | | may be used, |
|  | the preparations |  | | be used, |  | | provided that |
|  |  |  | | provided that |  | | their total value |
|  |  |  | | their total |  | | does not exceed |
|  |  |  | | value does not |  | | 50% of the ex- |
|  |  |  | | exceed 50% of |  | | works price of |
|  |  |  | | the ex-works |  | | the product |
|  |  |  | | price of the |  | |  |
|  |  |  | | product |  | |  |
| 2711 | Petroleum gases and | Operations of | | Other | Operations of | | Other |
|  | other gaseous | refining and/or | | operations in | refining and/or | | operations in |
|  | hydrocarbons | one or more | | which all the | one or more | | which all the |
|  |  | specific  process(es) **4** | | materials used  are classified | specific  process(es)**5** | | materials used  are classified |
|  |  |  | | within a |  | | within a |
|  |  |  | | heading other |  | | heading other |
|  |  |  | | than that of the |  | | than that of the |
|  |  |  | | product. |  | | product. |
|  |  |  | | However, |  | | However, |
|  |  |  | | materials of |  | | materials of the |
|  |  |  | | the same |  | | same heading |
|  |  |  | | heading as the |  | | as the product |
|  |  |  | | product may |  | | may be used, |
|  |  |  | | be used, |  | | provided that |
|  |  |  | | provided that |  | | their total value |
|  |  |  | | their total |  | | does not exceed |
|  |  |  | | value does not |  | | 50% of the ex- |
|  |  |  | | exceed 50% of |  | | works price of |
|  |  |  | | the ex-works |  | | the product |
|  |  |  | | price of the |  | |  |
|  |  |  | | product |  | |  |

**1** For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3.

**2** For the special conditions relating to "specific processes" see Introductory Note 7.2.

**3** For the special conditions relating to "specific processes" see Introductory Note 7.2.

**4** For the special conditions relating to "specific processes" see Introductory Note 7.2.

**5** For the special conditions relating to "specific processes" see Introductory Note 7.2.

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| 2712 | Petroleum jelly; | Operations of | | Other | Operations of | | Other |
|  | paraffin wax, | refining and/or | | operations in | refining and/or | | operations in |
|  | microcrystalline | one or more | | which all the | one or more | | which all the |
|  | petroleum wax, slack wax, ozokerite, | specific process(es) **1** | | materials used are classified | specific process(es)**2** | | materials used are classified |
|  | lignite wax, peat |  | | within a |  | | within a |
|  | wax, other mineral |  | | heading other |  | | heading other |
|  | waxes and similar |  | | than that of the |  | | than that of the |
|  | products obtained by |  | | product. |  | | product. |
|  | synthesis or by other |  | | However, |  | | However, |
|  | processes, whether or |  | | materials of |  | | materials of the |
|  | not coloured |  | | the same |  | | same heading |
|  |  |  | | heading as the |  | | as the product |
|  |  |  | | product may |  | | may be used, |
|  |  |  | | be used, |  | | provided that |
|  |  |  | | provided that |  | | their total value |
|  |  |  | | their total |  | | does not exceed |
|  |  |  | | value does not |  | | 50% of the ex- |
|  |  |  | | exceed 50% of |  | | works price of |
|  |  |  | | the ex-works |  | | the product |
|  |  |  | | price of the |  | |  |
|  |  |  | | product |  | |  |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| 2713 | Petroleum coke, | Operations of | | Other | Operations of | | Other |
|  | petroleum bitumen | refining and/or | | operations in | refining and/or | | operations in |
|  | and other residues of | one or more | | which all the | one or more | | which all the |
|  | petroleum oils or of oils obtained from | specific process(es) **1** | | materials used are classified | specific process(es)**2** | | materials used are classified |
|  | bituminous materials |  | | within a |  | | within a |
|  |  |  | | heading other |  | | heading other |
|  |  |  | | than that of the |  | | than that of the |
|  |  |  | | product. |  | | product. |
|  |  |  | | However, |  | | However, |
|  |  |  | | materials of |  | | materials of the |
|  |  |  | | the same |  | | same heading |
|  |  |  | | heading as the |  | | as the product |
|  |  |  | | product may |  | | may be used, |
|  |  |  | | be used, |  | | provided that |
|  |  |  | | provided that |  | | their total value |
|  |  |  | | their total |  | | does not exceed |
|  |  |  | | value does not |  | | 50% of the ex- |
|  |  |  | | exceed 50% of |  | | works price of |
|  |  |  | | the ex-works |  | | the product |
|  |  |  | | price of the |  | |  |
|  |  |  | | product |  | |  |

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| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)** | **or** | **(5)** | **or** |
|  |  | **(4)** |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| ex | Inorganic chemicals; | Manufacture from materials of any heading, except that of the product.  However, materials of the  same heading as the product may | Manufacture in | 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 |
| Chapter | organic or inorganic | which the | which the value |
| 28 | compounds of | value of all the | of all the |
|  | precious metals, of | materials used | materials used |
|  | rare-earth metals, of | does not | does not exceed |
|  | radioactive elements | exceed 50% of | 60% of the ex- |
|  | or of isotopes; except | the ex-works | work price of |
|  | for: | price of the | the product |
|  |  | product |  |
|  |  | be used, |  |  |
|  |  | provided that |  |  |
|  |  | their total value |  |  |
|  |  | does not exceed |  |  |
|  |  | 20% of the ex- |  |  |
|  |  | works price of |  |  |
|  |  | the product |  |  |
| ex 2811 | Sulphur trioxide | Manufacture from sulphur dioxide | Manufacture in which the  value of all the materials used | Manufacture from sulphur  dioxide | Manufacture in which the value  of all the materials used |
|  |  |  | does not |  | does not exceed |
|  |  |  | exceed 70% of |  | 70% of the ex- |
|  |  |  | the ex-works |  | work price of |
|  |  |  | price of the |  | the product |
|  |  |  | product |  |  |
| ex 2840 | Sodium perborate | Manufacture from disodium tetraborate pentahydrate | Manufacture in  which the value of all the materials used does not | Manufacture  from disodium tetraborate pentahydrate | Manufacture in  which the value of all the materials used does not exceed |
|  |  |  | exceed 70% of |  | 70% of the ex- |
|  |  |  | the ex-works |  | work price of |
|  |  |  | price of the |  | the product |
|  |  |  | product |  |  |
|  |  |  |  |  | . |

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| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)** | **or** | **(5)** | **or** |
|  |  | **(4)** |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| ex 2842 | Non-chemically | Manufacture  from materials of any heading, | Manufacture in  which the value of all the materials used does not exceed 50% of the ex-works price of the product | 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 70% of the ex- work price of the product |
| 10 | defined |
|  | aluminosilicates |
|  |  | 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 |
| 2843 | Colloidal precious | Manufacture from materials of any heading, including other materials of heading 2843 |  | Manufacture |  |
|  | metals; inorganic or | from materials |
|  | organic compounds | of any heading, |
|  | of precious metals, | including other |
|  | whether or not | materials of |
|  | chemically defined; | heading 2843 |
|  | amalgams of |  |
|  | precious metals |  |
| ex 2852 | -Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading. However, the value of all the  materials of |  | Manufacture from materials of any heading. However, the value of all the  materials of |  |
|  |  | heading 2909 | heading 2909 |
|  |  | used shall not | used shall not |
|  |  | exceed 20% of | exceed 20% of |
|  |  | the ex-works | the ex-works |
|  |  | price of the | price of the |
|  |  | product | product |
|  |  | or | or |
|  |  | Manufacture in | Manufacture in |
| which the value | which the value |
| of all the | of all the |
| materials used | materials used |
| does not exceed | does not exceed |
| 70% of the ex- | 70% of the ex- |
| works price of | works price of |
| the product | the product |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)**  **(4)** | **or** | **(5)**  **(6)** | **or** |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
|  | - Mercury  compounds of other heterocyclic compounds with oxygen hetero- atom(s) only:  -- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | 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 60% of the ex- work price of the product |
| -- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | Manufacture from materials of any heading | Manufacture in which the value of all the materials used does not exceed 60% of the ex- work price of the product |
|  | - Mercury | Manufacture from materials of any heading, including other materials of heading 2843 |  | Manufacture from materials of any heading, including other materials of heading 2843 |  |
| compounds of other |
| inorganic or organic |
| compounds of |
| precious metals, |
| whether or not |
| chemically defined; |
| amalgams of |
| precious metals |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3) or**  **(4)** | | **(5) or**  **(6)** | |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
|  | * Caseinates and   other casein derivatives, containing mercury compounds; casein glues, containing mercury compounds   * Other albumines, albuminates and other albumin derivatives, containing mercury compounds * Peptones and their derivatives, containing mercury compounds; other protein substances and their derivatives, not elsewhere specified or included, containing mercury compounds; hide powder, whether or not chromed,   containing mercury compounds | Manufacture  from materials of any heading, except that of the product in which the value of all the materials used does not exceed 50% of the ex- works price of the product |  | Manufacture  from materials of any heading, except that of the product in which the value of all the materials used does not exceed 70% of the ex- works price of the product |  |

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| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)**  **(4)** | **or** | **(5)**  **(6)** | **or** |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
|  | -Mercury compounds  of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds | Manufacture from materials of any heading. However, the value of all the materials of headings 2852,  2932, 2933  and 2934 used shall not exceed 20% of the ex- works price of the product  *or* |  | Manufacture from materials of any heading. However, the value of all the materials of headings 2852,  2932, 2933  and 2934 used shall not exceed 20% of the ex-works price of the product |  |
|  | Manufacture in which the value of all the materials used does not exceed 70% of the ex- works price of the product | *or*  Manufacture in which the value of all the materials used does not exceed 70% of the ex- works price of the product |
|  | - Diagnostic or | Manufacture | Manufacture in  which the value of all the materials used does not exceed 50% 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 in  which the value of all the materials used does not exceed 70% of the ex- work price of the product |
| laboratory reagents | from materials |
| on a backing, | of any heading, |
| prepared diagnostic | except that of |
| or laboratory | the product. |
| reagents, containing | However, |
| mercury compounds, | materials of the |
| whether or not on a | same heading as |
| backing, other than | the product may |
| those of heading | be used, |
| 3002 or 3006; | provided that |
| certified reference | their total value |
| materials, containing | does not exceed |
| mercury compounds | 20% of the ex- |
|  | works price of |
|  | the product |

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| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)** | **or** | **(5)** | **or** |
|  |  | **(4)** |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
|  | - Other chemical | Manufacture | Manufacture in  which the value of all the materials used does not exceed 50% 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 in  which the value of all the materials used does not exceed 70% of the ex- work price of the product |
| products and | from materials |
| preparations of the | of any heading, |
| chemical or allied | except that of |
| industries (including | the product. |
| those consisting of | However, |
| mixtures of natural | materials of the |
| products), not | same heading as |
| elsewhere specified | the product may |
| or included, | be used, |
| containing mercury | provided that |
| compounds | their total value |
|  | does not exceed |
|  | 20% of the ex- |
|  | works price of |
|  | the product |
| ex  Chapter 29 | Organic chemicals;  except for: | Manufacture from materials of any heading, |  | Manufacture  from materials of any heading, except that of the product.  However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex- works price of the product | Manufacture in  which the value of all the materials used does not exceed 60% of the ex- work price of the product |
|  |  | 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 |
|  |  | or |  |  |
|  |  | Manufacture in |  |  |
| which the value |
| of all the |
| materials used |
| does not exceed |
| 50% of the ex- |
| works price of |
| the product |

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| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)** | **or** | **(5)** | **or** |
|  |  | **(4)** |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| ex 2905 | Metal alcoholates of | Manufacture from materials of any heading,  including other | Manufacture in  which the value of all the materials used does not exceed 50% of the ex-works price of the product | Manufacture from materials of any heading,  including other | Manufacture in  which the value of all the materials used does not exceed 70% of the ex- work price of the product |
|  | alcohols of this |
|  | heading and of |
|  | ethanol |
|  |  | materials of | materials of |
|  |  | heading 2905. | heading 2905. |
|  |  | However, metal | However, metal |
|  |  | alcoholates of | alcoholates of |
|  |  | this heading | this heading |
|  |  | may be used, | may be used, |
|  |  | provided that | provided that |
|  |  | their total value | their total value |
|  |  | does not exceed | does not exceed |
|  |  | 20% of the ex- | 20% of the ex- |
|  |  | works price of | works price of |
|  |  | the product | the product |
| 2905 43, | Mannitol; D-glucitol | Manufacture from materials of any sub- heading, except | Manufacture in which the value of all the materials used | Manufacture from materials of any sub- heading, except | Manufacture in which the value of all the materials used |
| 2905 44, | (sorbitol); Glycerol |
| and |  |
| 2905 45 |  |
|  |  | that of the | does not | that of the | does not exceed |
|  |  | product. | exceed 70% of | product. | 70% of the ex- |
|  |  | However, | the ex-works | However, | works price of |
|  |  | materials of the | price of the | materials of the | the product |
|  |  | same sub- | product | same sub- |  |
|  |  | heading as the |  | heading as the |  |
|  |  | product may be |  | product may be |  |
|  |  | used, provided |  | used, provided |  |
|  |  | that their total |  | that their total |  |
|  |  | value does not |  | value does not |  |
|  |  | exceed 20% of |  | exceed 20% of |  |
|  |  | the ex-works |  | the ex-works |  |
|  |  | price of the |  | price of the |  |
|  |  | product |  | product |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| 2915 | Saturated acyclic | Manufacture from materials of any heading. However, the value of all the materials of headings 2915  and 2916 used shall not exceed 20% of the ex- works price of the product | | Manufacture in | Manufacture from materials of any heading. However, the value of all the materials of headings 2915  and 2916 used shall not exceed 20% of the ex-works price of the product | | Manufacture in |
|  | monocarboxylic | which the | which the value |
|  | acids and their | value of all the | of all the |
|  | anhydrides, halides, | materials used | materials used |
|  | peroxides and | does not | does not exceed |
|  | peroxyacids; their | exceed 50% of | 70% of the ex- |
|  | halogenated, | the ex-works | work price of |
|  | sulphonated, nitrated | price of the | the product |
|  | or nitrosated | product |  |
|  | derivatives |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)** | **or** | **(5)** | **or** |
|  |  | **(4)** |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| ex 2932 | - Internal ethers and | Manufacture from materials of any heading. However, the  value of all the | Manufacture in  which the value of all the materials used does not exceed 50% of the ex-works price of the product | Manufacture from materials of any heading. However, the  value of all the | Manufacture in  which the value of all the materials used does not exceed 60% of the ex- work price of the product |
|  | their halogenated, |
|  | sulphonated, nitrated |
|  | or nitrosated |
|  | derivatives |
|  |  | materials of | materials of |
|  |  | heading 2909 | heading 2909 |
|  |  | used shall not | used shall not |
|  |  | exceed 20% of | exceed 20% of |
|  |  | the ex-works | the ex-works |
|  |  | price of the | price of the |
|  |  | product | product |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)** | **or** | **(5)** | **or** |
|  |  | **(4)** |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
|  |  | Manufacture from materials of any heading | Manufacture in | Manufacture from materials of any heading | Manufacture in |
| - Cyclic acetals and | which the | which the value |
| internal hemiacetals | value of all the | of all the |
| and their | materials used | materials used |
| halogenated, | does not | does not exceed |
| sulphonated, nitrated | exceed 50% of | 60% of the ex- |
| or nitrosated | the ex-works | work price of |
| derivatives | price of the | the product |
|  | product |  |
| 2933 | Heterocyclic | Manufacture from materials  of any heading. However, the | Manufacture in  which the value of all the materials used does not exceed 50% of the ex-works price of the product | Manufacture from materials  of any heading. However, the | Manufacture in  which the value of all the materials used does not exceed 60% of the ex- work price of the product |
|  | compounds with |
|  | nitrogen |
|  | hetero-atom(s) only |
|  |  | value of all the | value of all the |
|  |  | materials of | materials of |
|  |  | headings 2932 | headings 2932 |
|  |  | and 2933 used | and 2933 used |
|  |  | shall not exceed | shall not |
|  |  | 20% of the ex- | exceed 20% of |
|  |  | works price of | the ex-works |
|  |  | the product | price of the |
|  |  |  | product |
| 2934 | Nucleic acids and | Manufacture from materials of any heading.  However, the | Manufacture in which the  value of all the materials used does not exceed 50% of the ex-works price of the product | Manufacture from materials of any heading.  However, the | Manufacture in which the value  of all the materials used does not exceed 60% of the ex- work price of the product |
|  | their salts; other |
|  | heterocyclic |
|  | compounds |
|  |  | value of all the | value of all the |
|  |  | materials of | materials of |
|  |  | headings 2932, | headings 2932, |
|  |  | 2933 and 2934 | 2933 and 2934 |
|  |  | used shall not | used shall not |
|  |  | exceed 20% of | exceed 20% of |
|  |  | the ex-works | the ex-works |
|  |  | price of the | price of the |
|  |  | product | product |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3) or**  **(4)** | | **(5) or**  **(6)** | |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| ex 2937 | Hormones,  prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as  hormones: |  |  |  |  |
|  | -Other heterocyclic  compounds with nitrogen hetero- atom(s) only | Manufacture from materials of any heading. However, the value of all the materials of headings 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 50% of the ex-works price of the product | 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 60% of the ex- work price of the product |
|  | -Other nucleic acids  and their salts; other heterocyclic compounds | Manufacture from materials of any heading. However, the value of all the materials of headings 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 50% of the ex-works price of the product | 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 60% of the ex- work price of the product |
| ex 2939  11 | Concentrates of  poppy straw containing not less than 50% by weight of alkaloids | Manufacture from materials of any heading, in which the weight of sugar used does not exceed 40% of the weight of the final product |  | Manufacture from materials of any heading, in which the weight of sugar used does not exceed 40% of the weight of the final product |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| ex | Pharmaceutical | Manufacture | |  | Manufacture | |  |
| Chapter | products | from materials | | from materials | |
| 30 |  | of any heading | | from any | |
|  |  |  | | heading | |
| ex3002 | - Other | Manufacture from materials of any heading, except that of the product.  However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex- works price of the product | | Manufacture in | 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 |
|  | carboxyimide- | which the | which the value |
|  | function compounds | value of all the | of all the |
|  | (including saccharin | materials used | materials used |
|  | and its salts) and | does not | does not exceed |
|  | imine-function | exceed 50% of | 60% of the ex- |
|  | compounds, in the | the ex-works | work price of |
|  | form of peptides and | price of the | the product |
|  | proteins which are | product |  |
|  | directly involved in |  |  |
|  | the regulation of |  |  |
|  | immunological |  |  |
|  | processes |  |  |
|  | - Other heterocyclic | Manufacture | | Manufacture in which the  value of all the materials used does not exceed 50% of the ex-works price of the product | Manufacture | | Manufacture in which the value  of all the materials used does not exceed 60% of the ex- work price of the product |
| compounds with | from materials | | from materials | |
| nitrogen hetero- | of any heading. | | of any heading. | |
| atom(s) only, | However, the | | However, the | |
| containing an | value f all the | | value of all the | |
| unfused imidazole | materials of | | materials of | |
| ring (whether or not | headings 2932 | | headings 2932 | |
| hydrogenated) in the | and 2933 used | | and 2933 used | |
| structure, in the form | shall not exceed | | shall not | |
| of peptides and | 20% of the ex- | | exceed 20% of | |
| proteins which are | works price of | | the ex-works | |
| directly involved in | the product | | price of the | |
| the regulation of |  | | product | |
| immunological |  | |  | |
| processes |  | |  | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
|  | - Other nucleic acids | Manufacture | | Manufacture in  which the value of all the materials used does not exceed 50% of the ex-works price of the product | Manufacture | | Manufacture in  which the value of all the materials used does not exceed 60% of the ex- work price of the product |
| and their salts, | from materials | | from materials | |
| whether or not | of any heading. | | of any heading. | |
| chemically defined, | However, the | | However, the | |
| in the form of | value of all the | | value of all the | |
| peptides and proteins | materials of | | materials of | |
| which are directly | headings 2932, | | headings 2932, | |
| involved in the | 2933 and 2934 | | 2933 and 2934 | |
| regulation of | used shall not | | used shall not | |
| immunological | exceed 20% of | | exceed 20% of | |
| processes; other | the ex-works | | the ex-works | |
| heterocyclic | price of the | | price of the | |
| compounds, in the | product | | product | |
| form of peptides and |  | |  | |
| proteins which are |  | |  | |
| directly involved in |  | |  | |
| the regulation of |  | |  | |
| immunological |  | |  | |
| processes |  | |  | |
|  | - Other hormones, | 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 | Manufacture | | Manufacture in |
| prostaglandins, | which the | from materials | | which the value |
| thromboxanes and | value of all the | of any heading, | | of all the |
| leukotrienes, natural | materials used | except that of | | materials used |
| or reproduced by | does not | the product. | | does not exceed |
| synthesis, in the form | exceed 50% of | However, | | 60% of the ex- |
| of peptides and | the ex-works | materials of the | | work price of |
| proteins (other than | price of the | same heading | | the product |
| goods of heading | product | as the product | |  |
| 2937) which are |  | may be used, | |  |
| directly involved in |  | provided that | |  |
| the regulation of |  | their total value | |  |
| immunological |  | does not exceed | |  |
| processes; |  | 20% of the ex- | |  |
| derivatives and |  | works price of | |  |
| structural analogues |  | the product | |  |
| thereof, including |  |  | |  |
| chain modified |  |  | |  |
| polypeptides, used |  |  | |  |
| primarily as |  |  | |  |
| hormones, in the |  |  | |  |
| form of peptides and |  |  | |  |
| proteins (other than |  |  | |  |
| goods of heading |  |  | |  |
| 2937) which are |  |  | |  |
| directly involved in |  |  | |  |
| the regulation of |  |  | |  |
| immunological |  |  | |  |
| processes |  |  | |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)** | **or** | **(5)** | **or** |
|  |  | **(4)** |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
|  | - Other polyethers, in | Manufacture from materials of any heading, except that of the product.  However, materials of the  same heading as the product may | Manufacture in | Manufacture from materials of any heading, except that of the product.  However, materials of the  same heading as the product | Manufacture in |
| primary forms, in the | which the | which the value |
| form of peptides and | value of all the | of all the |
| proteins which are | materials used | materials used |
| directly involved in | does not | does not exceed |
| the regulation of | exceed 50% of | 70% of the ex- |
| immunological | the ex-works | works price of |
| processes | price of the | the product |
|  | product |  |
|  | be used, |  | may be used, |  |
|  | provided that |  | provided that |  |
|  | their total value |  | their total value |  |
|  | does not exceed |  | does not exceed |  |
|  | 50% of the ex- |  | 50% of the ex- |  |
|  | works price of |  | works price of |  |
|  | the product**1** |  | the product**2** |  |
| ex3006 | - Appliances | Manufacture from materials of any heading, except that of the product. | Manufacture in | Manufacture | Manufacture in |
|  | identifiable for | which the | from materials | which the value |
|  | ostomy use made of | value of all the | of any heading, | of all the |
|  | plastic | materials used | except that of | materials used |
|  |  | does not | the product. | does not exceed |
|  |  | exceed 50% of |  | 70% of the ex- |
|  |  |  | the ex-works |  | works price of |
|  |  |  | price of the |  | the product |
|  |  |  | product |  |  |

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

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

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
|  | - Sterile absorbable  surgical or dental yarn and sterile surgical or dental adhesion barriers, whether or not absorbable: | Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium  Manufacture from highly- transparent polyester-foils with a thickness of less than 23 micron**1**  Manufacture from materials of any heading, except that of the product | |  | Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium  Manufacture from highly transparent polyester foils with a thickness of less than 23 micron**2**  Manufacture from materials of any heading, except that of the product | |  |
| --Made of plastic:  --- Ionomer sheet or film | Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 60 % of the ex- work price of the product |
| --- Foils of plastic, metallized | Manufacture in which the value of all the materials used does not exceed 60% of the ex-works  price of the product | Manufacture in which the value of all the materials used does not exceed 60% of the ex- work 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 | Manufacture in  which the value of all the materials used does not exceed 70% of the ex- works price of the product |

**1** The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2 percent.

**2** The following foils shall be considered as highly transparent: foils, the optical dimming of which – measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor) – is less than 2 percent.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)** | **or** | **(5)** | **Or** |
|  |  | **(4)** |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
|  | --Made of fabrics | Spinning of | Twisting or  texturing accompanied by knitting provided that the value of the non- twisted/non- textured yarns used does not exceed 50% of the ex-works price of the product | Spinning of | Twisting or  texturing accompanied by knitting provided that the value of the non- twisted/non- textured yarns used does not exceed 50% of the ex-works price of the product |
|  | natural and/or | natural and/or |
|  | man-made | man-made |
|  | staple fibres or | staple fibres or |
|  | extrusion of | extrusion of |
|  | man-made | man-made |
|  | filament yarn, | filament yarn, |
|  | in each case | in each case |
|  | accompanied by | accompanied |
|  | knitting | by knitting |
|  | or | or |
|  | Knitting | Knitting |
| accompanied by | accompanied |
| dyeing or by | by dyeing or by |
| flocking or by | flocking or by |
| coating | coating |
|  | or | or |
|  | Flocking | Flocking |
| accompanied by | accompanied |
| dyeing or by | by dyeing or by |
| printing | printing |
|  | or | or |
|  | Dyeing of yarn | Dyeing of yarn |
| of natural fibres | of natural fibres |
| accompanied by | accompanied |
| knitting | by knitting |
| 3006 70 | Gel preparations | Manufacture from materials of any heading, except that of the product.  However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex- works price of the product | Manufacture in | Manufacture | Manufacture in |
|  | designed to be used | which the | from materials | which the value |
|  | in human or | value of all the | of any heading, | of all the |
|  | veterinary medicine | materials used | except that of | materials used |
|  | as a lubricant for | does not | the product. | does not exceed |
|  | parts of the body for | exceed 50% of | However, | 70% of the ex- |
|  | surgical operations or | the ex-works | materials of the | work price of |
|  | physical | price of the | same heading | the product |
|  | examinations or as a | product | as the product |  |
|  | coupling agent |  | may be used, |  |
|  | between the body |  | provided that |  |
|  | and medical |  | their total value |  |
|  | instruments |  | does not exceed |  |
|  |  |  | 20% of the ex- |  |
|  |  |  | works price of |  |
|  |  |  | the product |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3) or**  **(4)** | | **(5) or**  **(6)** | |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| ex3006  92 | Waste  pharmaceuticals:  Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included | Manufacture from materials of any heading, except that of the product.  However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex- works price of the product | Manufacture in  which the value of all the materials used does not exceed 50% of the ex-works price of the product | 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 70% of the ex- work price of the product |
| Chapter  31 | Fertilisers | Manufacture from materials of any heading, except that of the product.  However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex- works price of the product | Manufacture in  which the value of all the materials used does not exceed 50% of the ex-works price of the product | 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 60% of the ex- work price of the product |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)** | **or** | **(5)** | **or** |
|  |  | **(4)** |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| Chapter | Tanning or dyeing | Manufacture from materials of any heading, except that of the product.  However, materials of the same heading as the product may | Manufacture in | Manufacture from materials of any heading, except that of the product.  However, materials of the same heading as the product | Manufacture in |
| 32 | extracts; tannins and | which the | which the value |
|  | their derivatives; | value of all the | of all the |
|  | dyes, pigments and | materials used | materials used |
|  | other colouring | does not | does not exceed |
|  | matter; paints and | exceed 50% of | 60% of the ex- |
|  | varnishes; putty and | the ex-works | work price of |
|  | other mastics; inks | price of the | the product |
|  |  | product |  |
|  |  | be used, |  | may be used, |  |
|  |  | provided that |  | provided that |  |
|  |  | their total value |  | their total value |  |
|  |  | does not exceed |  | does not exceed |  |
|  |  | 20% of the ex- |  | 20% of the ex- |  |
|  |  | works price of |  | works price of |  |
|  |  | the product |  | the product |  |
| Chapter | Essential oils and | Manufacture from materials of any heading,  except that of | Manufacture in  which the value of all the materials used does not exceed 50% of the ex-works price of the product | Manufacture from materials of any heading,  except that of | Manufacture in  which the value of all the materials used does not exceed 60% of the ex- work price of the product |
| 33 | resinoids; perfumery, |
|  | cosmetic or toilet |
|  | preparations |
|  |  | the product. | the product. |
|  |  | However, | However, |
|  |  | materials of the | materials of the |
|  |  | same heading as | same heading |
|  |  | the product may | as the product |
|  |  | be used, | may be used, |
|  |  | provided that | provided that |
|  |  | their total value | their total value |
|  |  | does not exceed | does not exceed |
|  |  | 20% of the ex- | 20% of the ex- |
|  |  | works price of | works price of |
|  |  | the product | the product |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)**  **(4)** | **or** | **(5)**  **(6)** | **or** |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| ex | Soap, organic | 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 | 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 |
| Chapter | surface-active agents, | which the | which the value |
| 34 | washing | value of all the | of all the |
|  | preparations, | materials used | materials used |
|  | lubricating | does not | does not exceed |
|  | preparations, | exceed 50% of | 60% of the ex- |
|  | artificial waxes, | the ex-works | work price of |
|  | prepared waxes, | price of the | the product |
|  | polishing or scouring | product |  |
|  | preparations, candles |  |  |
|  | and similar articles, |  |  |
|  | modelling pastes, |  |  |
|  | "dental waxes" and |  |  |
|  | dental preparations |  |  |
|  | with a basis of |  |  |
|  | plaster; except for: |  |  |
| 3404 | Artificial waxes and  prepared waxes:  - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax | Manufacture  from materials of any heading |  | Manufacture  from materials from any heading |  |
| Chapter | Albuminoidal | Manufacture |  | Manufacture |  |
| 35 | substances; modified | from materials | from materials |
|  | starches; glues; | of any heading, | of any heading, |
|  | enzymes | except that of | except that of |
|  |  | the product in | the product in |
|  |  | which the value | which the value |
|  |  | of all the | of all the |
|  |  | materials used | materials used |
|  |  | does not exceed | does not exceed |
|  |  | 50% of the ex- | 70% of the ex- |
|  |  | works price of | works price of |
|  |  | the product | the product |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)** | **or** | **(5)** | **or** |
|  |  | **(4)** |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| Chapter | Explosives; | Manufacture from materials of any heading, except that of the product.  However, materials of the same heading as | Manufacture in  which the value of all the materials used does not exceed 50% 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 in |
| 36 | pyrotechnic | which the value |
|  | products; matches; | of all the |
|  | pyrophoric alloys; | materials used |
|  | certain combustible | does not exceed |
|  | preparations | 70% of the ex- |
|  |  | work price of |
|  |  | the product |
|  |  | the product may |  |
|  |  | be used, |  |
|  |  | provided that |  |
|  |  | their total value |  |
|  |  | does not exceed |  |
|  |  | 20% of the ex- |  |
|  |  | works price of |  |
|  |  | the product |  |
| Chapter  37 | Photographic or  cinematographic goods | Manufacture  from materials of any heading, | Manufacture in  which the value of all the materials used does not exceed 50% of the ex-works price of the product | Manufacture  from materials of any heading, | Manufacture in  which the value of all the materials used does not exceed 60% of the ex- work price of the product |
|  |  | except that of | except that of |
|  |  | the product. | the product. |
|  |  | However, | However, |
|  |  | materials of the | materials of the |
|  |  | same heading as | same heading |
|  |  | the product may | as the product |
|  |  | be used, | may be used, |
|  |  | provided that | provided that |
|  |  | their total value | their total value |
|  |  | does not exceed | does not exceed |
|  |  | 20% of the ex- | 20% of the ex- |
|  |  | works price of | works price of |
|  |  | the product | the product |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | |
| **(1)** | **(2)** | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| ex | Miscellaneous | Manufacture  from materials of any heading, | Manufacture in  which the value of all the materials used does not exceed 50% of the ex-works price of the product | 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 70% of the ex- work price of the product |
| Chapter | chemical products; |
| 38 | except for: |
|  |  | except that of |
|  |  | the product. |
|  |  | However, |
|  |  | materials of the |
|  |  | same heading as |
|  |  | the product may |
|  |  | be used, |
|  |  | provided that |
|  |  | their total value |
|  |  | does not exceed |
|  |  | 20% of the ex- |
|  |  | works price of |
|  |  | the product |
| ex 3803 | Refined tall oil | Refining of crude tall oil | Manufacture in  which the value of all the | Refining of  crude oil | | Manufacture in  which the value of all the |
|  |  |  | materials used |  | | materials used |
|  |  |  | does not |  | | does not exceed |
|  |  |  | exceed 70% of |  | | 70% of the ex- |
|  |  |  | the ex-works |  | | work price of |
|  |  |  | price of the |  | | the product |
|  |  |  | product |  | |  |
| ex 3805 | Spirits of sulphate  turpentine, purified | Purification by distillation or | Manufacture in  which the value of all the materials used does not exceed 70% of the ex-works price of the product | Purification by  distillation or refining of raw spirits of sulphate turpentine | | Manufacture in  which the value of all the materials used does not exceed 70% of the ex- work price of the product |
|  |  | refining of raw |
|  |  | spirits of |
|  |  | sulphate |
|  |  | turpentine |
| 3806 30 | Ester gums | Manufacture from resin acids | Manufacture in which the  value of all the | Manufacture from resin  acids | | Manufacture in which the value  of all the |
|  |  |  | materials used |  | | materials used |
|  |  |  | does not |  | | does not exceed |
|  |  |  | exceed 70% of |  | | 70% of the ex- |
|  |  |  | the ex-works |  | | work price of |
|  |  |  | price of the |  | | the product |
|  |  |  | product |  | |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)**  **(4)** | **or** | **(5)**  **(6)** | **or** |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| ex 3807 | Wood pitch (wood  tar pitch) | Distillation of wood tar | Manufacture in  which the value of all the | Distillation of  wood tar | Manufacture in  which the value of all the |
|  |  |  | materials used |  | materials used |
|  |  |  | does not |  | does not exceed |
|  |  |  | exceed 70% of |  | 70% of the ex- |
|  |  |  | the ex-works |  | work price of |
|  |  |  | price of the |  | the product |
|  |  |  | product |  |  |
| 3809 10 | Finishing agents, dye | Manufacture in |  | Manufacture in |  |
|  | carriers to accelerate | which the value | which the value |
|  | the dyeing or fixing | of all the | of all the |
|  | of dyestuffs and | materials used | materials used |
|  | other products and | does not exceed | does not exceed |
|  | preparations (for | 50% of the ex- | 70% of the ex- |
|  | example, dressings | works price of | work price of |
|  | and mordants), of a | the product | the product |
|  | kind used in the |  |  |
|  | textile, paper, leather |  |  |
|  | or like industries, not |  |  |
|  | elsewhere specified |  |  |
|  | or included; with a |  |  |
|  | basis of amylaceous |  |  |
|  | substances |  |  |
| 3823 | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols. | Manufacture from materials of any heading, including other materials of heading 3823 |  | Manufacture from materials of any heading, including other materials of heading 3823 |  |
|  |  | or Manufacture in  which the value  of all the materials used does not exceed 50% of the ex- works price of the product | or  Manufacture in which the value of all the materials used does not exceed 70% of the ex- works price of the product |
| ex3825 | Residual products of the chemical or allied  industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in  note 6 to this chapter: |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3) or**  **(4)** | | **(5) or**  **(6)** | |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
|  | -Wadding, gauze,  bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary  purposes | Manufacture  from materials of any heading |  | Manufacture  from materials from any heading |  |
|  | -Clinical waste:  surgical gloves, mittens and mitts | Manufacture from materials of any heading, except that of the product | Manufacture in  which the value of all the materials used does not exceed 50% of the ex-works price of the product | Manufacture from materials of any heading, except that of the product | Manufacture in  which the value of all the materials used does not exceed 70% of the ex- works price of the product |
|  | -Syringes, needles,  catheters, cannulae and the like | Manufacture from materials of any heading, except that of the product | Manufacture in  which the value of all the materials used does not exceed 70% of the ex-works  price of the product | Manufacture from materials of any heading, except that of the product | Manufacture in  which the value of all the materials used does not exceed 70% of the ex- work price of the product |
|  |  |  |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| 3824 60 | Sorbitol other than | Manufacture | | Manufacture in | Manufacture | Manufacture in |
|  | that of heading No | from materials | | which the | from materials | which the value |
|  | 2905 | of any sub- | | value of all the | of any sub- | of all the |
|  |  | heading, except | | materials used | heading, except | materials used |
|  |  | that of the | | does not | that of the | does not exceed |
|  |  | product and | | exceed 50% of | product and | 60% of the ex- |
|  |  | except materials | | the ex-works | except | work price of |
|  |  | of sub- | | price of the | materials of | the product |
|  |  | heading 2905 | | product | sub-heading |  |
|  |  | 44. However, | |  | 2905 44. |  |
|  |  | materials of the | |  | However, |  |
|  |  | same sub- | |  | materials of the |  |
|  |  | heading as the | |  | same sub- |  |
|  |  | product may be | |  | heading as the |  |
|  |  | used, provided | |  | product may be |  |
|  |  | that their total | |  | used, provided |  |
|  |  | value does not | |  | that their total |  |
|  |  | exceed 20% of | |  | value does not |  |
|  |  | the ex-works | |  | exceed 20% of |  |
|  |  | price of the | |  | the ex-works |  |
|  |  | product | |  | price of the |  |
|  |  |  | |  | product |  |
| ex  Chapter 39 | Plastics and articles  thereof; except for: | Manufacture from materials of any heading, except that of the product | |  | Manufacture  from materials of any heading, except that of the product |  |
|  |  | or  Manufacture in which the value of all the materials used does not exceed 50% of the ex- works price of the product | | or  Manufacture in which the value of all the materials used does not exceed 70% of the ex- works price of the product |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)** | **or** | **(5)** | **or** |
|  |  | **(4)** |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| ex 3907 | Copolymer, made  from polycarbonate and  acrylonitrile-butadien e-styrene copolymer (ABS) | Manufacture from materials of any heading, except that of the product.  However, |  | 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**2** |  |
|  |  | 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**1** |
|  |  | or | or |
|  |  | Manufacture in | Manufacture in  which the value of all the materials used does not exceed 70% of the ex- works price of the product |
| which the value |
| of all the |
| materials used |
| does not exceed |
| 50% of the ex- |
| works price of |
| the product |

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

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)** | **or** | **(5)** | **or** |
|  |  | **(4)** |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
|  | Polyester | Manufacture |  | Manufacture | Manufacture  from polycarbonate of tetrabromo- (bisphenol A) |
|  | from materials | from materials |
|  | of any heading, | of any heading, |
|  | except that of | except that of |
|  | the product | the product |
|  | or | or |  |
|  | Manufacture | Manufacture |  |
| from | from |
| polycarbonate | polycarbonate |
| of tetrabromo- | of tetrabromo- |
| (bisphenol A) | (bisphenol A) |
|  | or | or |  |
|  | Manufacture in | Manufacture in |  |
| which the value | which the value |
| of all the | of all the |
| materials used | materials used |
| does not exceed | does not exceed |
| 50% of the ex- | 70% of the ex- |
| works price of | works price of |
| the product | the product |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)**  **(4)** | **or** | **(5)**  **(6)** | **or** |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| ex 3920 | - Ionomer sheet or  film | Manufacture from a | Manufacture in  which the value of all the materials used does not exceed 50% of the ex-works price of the product | Manufacture  from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium | Manufacture in  which the value of all the materials used does not exceed 60% of the ex- work price of the product |
|  |  | thermoplastic |
|  |  | partial salt |
|  |  | which is a |
|  |  | copolymer of |
|  |  | ethylene and |
|  |  | metacrylic acid |
|  |  | partly |
|  |  | neutralised with |
|  |  | metal ions, |
|  |  | mainly zinc and |
|  |  | sodium |
| ex 3921 | Foils of plastic,  metallized | Manufacture from highly- | Manufacture in  which the value of all the materials used does not exceed 60% of the ex-works price of the product | Manufacture  from highly transparent polyester foils with a thickness of less than 23 micron**2** | Manufacture in  which the value of all the materials used does not exceed 60% of the ex- work price of the product |
|  |  | transparent |
|  |  | polyester-foils |
|  |  | with a thickness |
|  |  | of less than 23 |
|  |  | micron**1** |
| ex  Chapter 40 | Rubber and articles  thereof; except for: | Manufacture from materials of any heading, except that of the product | Manufacture in  which the value of all the materials used does not exceed 50% of | Manufacture from materials of any heading, except that of the product | Manufacture in  which the value of all the materials used does not exceed 70% of the ex- |
|  |  |  | the ex-works |  | works price of |
|  |  |  | price of the |  | the product |
|  |  |  | product |  |  |

**1** The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2 percent.

**2** The following foils shall be considered as highly transparent: foils, the optical dimming of which – measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor) – is less than 2 percent.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3) or**  **(4)** | | **(5) or**  **(6)** | |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| 4012 | Retreaded or used  pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps,  of rubber: |  |  |  |  |
|  | - Retreaded  pneumatic, solid or cushion tyres, of rubber | Retreading of  used tyres |  | Retreading of  used tyres |  |
|  | - Other | Manufacture from materials of any heading, except those of headings 4011  and 4012 | Manufacture in  which the value of all the materials used does not exceed 50% of the ex-works price of the product | Manufacture from materials of any heading, except those of headings 4011  and 4012 | Manufacture in  which the value of all the materials used does not exceed 70% of the ex- works price of the product |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| 4101 to | Raw hides and skins | Manufacture | |  | Manufacture | |  |
| 4103 | of bovine (including | from materials | | from materials | |
|  | buffalo) or equine | of any heading | | of any heading | |
|  | animals (fresh, or |  | |  | |
|  | salted, dried, limed, |  | |  | |
|  | pickled or otherwise |  | |  | |
|  | preserved, but not |  | |  | |
|  | tanned, parchment |  | |  | |
|  | dressed or further |  | |  | |
|  | prepared), whether or |  | |  | |
|  | not dehaired or split; |  | |  | |
|  | :raw skins of sheep |  | |  | |
|  | or lambs (fresh, or |  | |  | |
|  | salted, dried, limed, |  | |  | |
|  | pickled or otherwise |  | |  | |
|  | preserved, but not |  | |  | |
|  | tanned, parchment |  | |  | |
|  | dressed or further |  | |  | |
|  | prepared), whether or |  | |  | |
|  | not with wool on or |  | |  | |
|  | split, other than those |  | |  | |
|  | excluded by note |  | |  | |
|  | 1(c) to Chapter 41; |  | |  | |
|  | other raw hides and |  | |  | |
|  | skins (fresh, or |  | |  | |
|  | salted, dried, limed, |  | |  | |
|  | pickled or otherwise |  | |  | |
|  | preserved, but not |  | |  | |
|  | tanned, parchment |  | |  | |
|  | dressed or further |  | |  | |
|  | prepared), whether or |  | |  | |
|  | not dehaired or split, |  | |  | |
|  | other than those |  | |  | |
|  | excluded by note |  | |  | |
|  | 1(b) or 1(c) to |  | |  | |
|  | Chapter 41 |  | |  | |
| 4104 to | Tanned or crust hides | Re-tanning of tanned or pre- tanned hides and skins of sub-headings 4104 11, 4104  19, 4105 10,  4106 21, 4106  31 or 4106 91 | | Manufacture | Re-tanning of tanned or pre- tanned hides and skins of sub-headings 4104 11, 4104  19, 4105 10,  4106 21, 4106  31 or 4106 91 | | Manufacture |
| 4106 | and skins, without | from materials | from materials |
|  | wool or hair on, | of any heading, | of any heading, |
|  | whether or not split, | except that of | except that of |
|  | but not further | the product | the product |
|  | prepared |  |  |

|  |  |  |  |  |  |  |  |
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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| 4107 , | Leather further | Manufacture | |  | Manufacture | |  |
| 4112 and | prepared after | from materials | | from materials | |
| 4113 | tanning or crusting | of any heading, | | of any heading, | |
|  |  | except that of | | except that of | |
|  |  | the product. | | the product. | |
|  |  | However, | | However, | |
|  |  | materials of | | materials of | |
|  |  | sub-headings | | sub-headings | |
|  |  | 4104 41, 4104 | | 4104 41, 4104 | |
|  |  | 49, 4105 30, | | 49, 4105 30, | |
|  |  | 4106 22, 4106 | | 4106 22, 4106 | |
|  |  | 32 and 4106 92 | | 32 and 4106 92 | |
|  |  | may be used | | may be used | |
|  |  | only if a re- | | only if a re- | |
|  |  | tanning | | tanning | |
|  |  | operation of the | | operation of the | |
|  |  | tanned or crust | | tanned or crust | |
|  |  | hides and skins | | hides and skins | |
|  |  | in the dry state | | in the dry state | |
|  |  | takes place | | takes place | |
| 4114 and | Chamois (including | Manufacture | |  | Manufacture | |  |
| 4115 | combination | from materials | | from materials | |
|  | chamois) leather; | of any heading, | | of any heading, | |
|  | patent leather and | except that of | | except that of | |
|  | patent laminated | the product | | the product | |
|  | leather; metallised |  | |  | |
|  | leather; composition |  | |  | |
|  | leather with a basis |  | |  | |
|  | of leather or leather |  | |  | |
|  | fibre, in slabs, sheets |  | |  | |
|  | or |  | |  | |
|  | strip, whether or not |  | |  | |
|  | in rolls; parings and |  | |  | |
|  | other waste of leather |  | |  | |
|  | or of composition |  | |  | |
|  | leather, not suitable |  | |  | |
|  | for the manufacture |  | |  | |
|  | of leather articles; |  | |  | |
|  | leather dust, powder |  | |  | |
|  | and flour |  | |  | |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)** | **Or** | **(5)** | **Or** |
|  |  | **(4)** |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | **ForUK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| Chapter | Articles of leather; | Manufacture from materials of any heading, except that of the product | Manufacture in | Manufacture from materials of any heading, except that of the product | Manufacture in |
| 42 | saddlery and harness; | which the | which the value |
|  | travel goods, | value of all the | of all the |
|  | handbags and similar | materials used | materials used |
|  | containers; articles of | does not | does not exceed |
|  | animal gut (other | exceed 50% of | 60% of the ex- |
|  | than silk worm gut) | the ex-works | works price of |
|  |  | price of the | the product |
|  |  | product |  |
| ex | Furskins and | Manufacture from materials of any heading, except that of the product | Manufacture in | Manufacture from materials of any heading, except that of the product | Manufacture in |
| Chapter | artificial fur; | which the | which the value |
| 43 | manufactures | value of all the | of all the |
|  | thereof; except for: | materials used | materials used |
|  |  | does not | does not exceed |
|  |  | exceed 70% of | 70% of the ex- |
|  |  |  | the ex-works |  | works price of |
|  |  |  | price of the |  | the product |
|  |  |  | product |  |  |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| 4301 | Raw furskins | Manufacture | |  | Manufacture | |  |
|  | (including heads, | from materials | | from materials | |
|  | tails, paws and other | of any heading | | of any heading | |
|  | pieces or cuttings, |  | |  | |
|  | suitable for furrier’s |  | |  | |
|  | use), other than raw |  | |  | |
|  | hides and skins of |  | |  | |
|  | heading 4101, 4102 |  | |  | |
|  | or 4103 |  | |  | |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)**  **(4)** | **or** | **(5)**  **(6)** | **or** |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| ex 4302 | Tanned or dressed  furskins, assembled: |  |  |  |  |
|  | - Plates, crosses and | Bleaching or |  | Bleaching or |  |
| similar forms | dyeing, in | dyeing, in |
|  | addition to | addition to |
|  | cutting and | cutting and |
|  | assembly of | assembly of |
|  | non-assembled | non-assembled |
|  | tanned or | tanned or |
|  | dressed furskins | dressed |
|  |  | furskins |
|  | - Other | Manufacture |  | Manufacture |  |
|  | from non- | from |
|  | assembled, | non-assembled, |
|  | tanned or | tanned or |
|  | dressed furskins | dressed |
|  |  | furskins |
| 4303 | Articles of apparel, | Manufacture |  | Manufacture |  |
|  | clothing accessories | from non- | from |
|  | and other articles of | assembled | non-assembled |
|  | furskin | tanned or | tanned or |
|  |  | dressed furskins | dressed |
|  |  | of heading 4302 | furskins of |
|  |  |  | heading No |
|  |  |  | 4302 |
| ex Chapter  44 | Wood and articles of wood; wood  charcoal; except for: | Manufacture from materials of any heading, except that of the product | Manufacture in which the  value of all the materials used does not exceed 70% of | Manufacture from materials of any heading, except that of the product | Manufacture in which the value  of all the materials used does not exceed 70% of the ex- |
|  |  |  | the ex-works |  | works price of |
|  |  |  | price of the |  | the product |
|  |  |  | product |  |  |
| ex 4407 | Wood sawn or | Planing, |  | Planing, |  |
|  | chipped lengthwise, | sanding or end- | sanding or end- |
|  | sliced or peeled, of a | jointing | jointing |
|  | thickness exceeding |  |  |
|  | 6 mm, planed, |  |  |
|  | sanded or end-jointed |  |  |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| ex 4408 | Veneer sheets and | Splicing, | |  | Splicing, | |  |
|  | sheets for plywood, | planing, | | planing, | |
|  | of a thickness not | sanding or | | sanding or | |
|  | exceeding 6 mm, | endjointing | | endjointing | |
|  | spliced, and other |  | |  | |
|  | wood sawn |  | |  | |
|  | lengthwise, sliced or |  | |  | |
|  | peeled of a thickness |  | |  | |
|  | not exceeding 6 mm, |  | |  | |
|  | planed, sanded or |  | |  | |
|  | end–jointed |  | |  | |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3) or**  **(4)** | | **(5) or**  **(6)** | |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| ex 4410  to  ex 4413 | Beadings and  mouldings, including moulded skirting and other moulded boards | Beading or  moulding |  | Beading or  moulding |  |
| ex 4415 | Packing cases, boxes,  crates, drums and similar packings, of wood | Manufacture  from boards not cut to size |  | Manufacture  from boards not cut to size |  |
| ex 4418 | Builders' joinery and carpentry of wood | Manufacture from materials  of any heading, except that of the product.  However, cellular wood panels, shingles and shakes may be used |  | Manufacture from materials  of any heading, except that of the product.  However, cellular wood panels, shingles and shakes may be used |  |
|  | Beadings and  mouldings | Beading or  moulding |  | 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 |  | Manufacture from wood of  any heading except drawn wood of heading No 4409 |  |
| Chapter  45 | Cork and articles of  cork | Manufacture from materials of any heading, except that of the product | Manufacture in  which the value of all the materials used does not exceed 50% of the ex-works price of the product | Manufacture from materials of any heading, except that of the product | Manufacture in  which the value of all the materials used does not exceed 70% of the ex- works price of the product |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| Chapter | Manufactures of | Manufacture from materials of any heading, except that of the product | | Manufacture in | Manufacture from materials of any heading, except that of the product | | Manufacture in |
| 46 | straw, of esparto or | which the | which the value |
|  | of other plaiting | value of all the | of all the |
|  | materials; | materials used | materials used |
|  | basketware and | does not | does not exceed |
|  | wickerwork | exceed 50% of | 70% of the ex- |
|  |  | the ex-works | works price of |
|  |  | price of the | the product |
|  |  | product |  |
| Chapter | Pulp of wood or of | Manufacture from materials of any heading, except that of the product | | Manufacture in | Manufacture from materials of any heading, except that of the product | | Manufacture in |
| 47 | other fibrous | which the | which the value |
|  | cellulosic material; | value of all the | of all the |
|  | recovered (waste and | materials used | materials used |
|  | scrap) paper or | does not | does not exceed |
|  | paperboard | exceed 70% of | 70% of the ex- |
|  |  | the ex-works | works price of |
|  |  | price of the | the product |
|  |  | product |  |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| Chapter | Paper and | Manufacture from materials of any heading, except that of the product | | Manufacture in | Manufacture from materials of any heading, except that of the product | | Manufacture in |
| 48 | paperboard; articles | which the | which the value |
|  | of paper pulp, of | value of all the | of all the |
|  | paper or of | materials used | materials used |
|  | paperboard | does not | does not exceed |
|  |  | exceed 70% of | 70% of the ex- |
|  |  | the ex-works | works price of |
|  |  | price of the | the product |
|  |  | product |  |
| Chapter | Printed books, | Manufacture from materials of any heading, except that of the product | | Manufacture in | Manufacture from materials of any heading, except that of the product | | Manufacture in |
| 49 | newspapers, pictures | which the | which the value |
|  | and other products of | value of all the | of all the |
|  | the printing industry; | materials used | materials used |
|  | manuscripts, | does not | does not exceed |
|  | typescripts and plans | exceed 70% of | 70% of the ex- |
|  |  | the ex-works | works price of |
|  |  | price of the | the product |
|  |  | product |  |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| ex | Silk; except for: | Manufacture | |  | Manufacture | |  |
| Chapter |  | from materials | | from materials | |
| 50 |  | of any heading, | | of any heading, | |
|  |  | except that of | | except that of | |
|  |  | the product | | the product | |
| ex 5003 | Silk waste (including | Carding or | |  | Carding or | |  |
|  | cocoons unsuitable | combing of silk | | combing of silk | |
|  | for reeling, yarn | waste | | waste | |
|  | waste and garnetted |  | |  | |
|  | stock), carded or |  | |  | |
|  | combed |  | |  | |
| 5004 to | Silk yarn and yarn | Spinning of | |  | Spinning of | |  |
| ex 5006 | spun from silk waste | natural fibres or | | natural fibres or | |
|  |  | extrusion of | | extrusion of | |
|  |  | man-made | | man-made | |
|  |  | fibres | | fibres | |
|  |  | accompanied by | | accompanied | |
|  |  | spinning or | | by spinning or | |
|  |  | twisting(**1**) | | twisting(**2**) | |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3) or**  **(4)** | | **(5) or**  **(6)** | |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| 5007 | Woven fabrics of silk  or of silk waste | Weaving (**1**) or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product |  | Weaving (**2**) | Printing  accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex- work price of the product |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| ex | Wool, fine or coarse | Manufacture | |  | Manufacture | |  |
| Chapter | animal hair; | from materials | | from materials | |
| 51 | horsehair yarn and | of any heading, | | of any heading, | |
|  | woven fabric; except | except that of | | except that of | |
|  | for: | the product | | the product | |
| 5106 to | Yarn of wool, of fine | Spinning of | |  | Spinning of | |  |
| 5110 | or coarse animal hair | natural fibres or | | natural fibres or | |
|  | or of horsehair | extrusion of | | extrusion of | |
|  |  | man-made | | man-made | |
|  |  | fibres | | fibres | |
|  |  | accompanied by | | accompanied | |
|  |  | spinning(**1**) | | by spinning(**2**) | |

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| 5111 to  5113 | Woven fabrics of wool, of fine or  coarse animal hair or of horsehair | Weaving (**1**)  *or*  Printing  accompa nied by at least two preparat ory or finishing operatio ns (such as scouring, bleachin g, mercerisi ng, heat setting, raising, calendari ng, shrink resistanc e processi ng, permane nt finishing  ,  decatisin g, impregn ating, mending and burling) where the value of the unprinte d fabric used does not exceed 50% of the ex- works price of the product |  | Weaving (**2**) | Printing accompanied  by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex- work price of the product |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| ex | Cotton; except for: | Manufacture | |  | Manufacture | |  |
| Chapter |  | from materials | | from materials | |
| 52 |  | of any heading, | | of any heading, | |
|  |  | except that of | | except that of | |
|  |  | the product | | the product | |

**1** For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

2 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)**  **(4)** | **or** | **(5)**  **(6)** | **or** |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| 5204 to | Yarn and thread of | Spinning of |  | Spinning of |  |
| 5207 | cotton | natural fibres or | natural fibres or |
|  |  | extrusion of | extrusion of |
|  |  | man-made | man-made |
|  |  | fibres | fibres |
|  |  | accompanied by | accompanied |
|  |  | spinning(**1**) | by spinning(**2**) |
| 5208 to  5212 | Woven fabrics of  cotton | Weaving (**3**) or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product |  | Weaving (**4**) | Printing  accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex- work price of the product |
| ex | Other vegetable | Manufacture |  | Manufacture |  |
| Chapter | textile fibres; paper | from materials | from materials |
| 53 | yarn and woven | of any heading, | of any heading, |
|  | fabrics of paper yarn; | except that of | except that of |
|  | except for: | the product | the product |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)**  **(4)** | **or** | **(5)**  **(6)** | **or** |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| 5306 to | Yarn of other | Spinning of |  | Spinning of |  |
| 5308 | vegetable textile | natural fibres or | natural fibres or |
|  | fibres; paper yarn | extrusion of | extrusion of |
|  |  | man-made | man-made |
|  |  | fibres | fibres |
|  |  | accompanied by | accompanied |
|  |  | spinning(**1**) | by spinning(**2**) |
| 5309 to  5311 | Woven fabrics of  other vegetable textile fibres; woven fabrics of paper yarn | Weaving(**3**) or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product |  | Weaving(**4**) | Printing  accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex- work price of the product |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| 5401 to | Yarn, monofilament | Extrusion of | |  | Extrusion of | |  |
| 5406 | and thread of | man-made | | man-made | |
|  | man-made filaments | fibres | | fibres | |
|  |  | accompanied by | | accompanied | |
|  |  | spinning or | | by spinning or | |
|  |  | spinning of | | spinning of | |
|  |  | natural fibres(**1**) | | natural fibres(**2**) | |

**1** For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3) or**  **(4)** | | **(5) or**  **(6)** | |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| 5407 and  5408 | Woven fabrics of  man-made filament yarn | Weaving (**1**) or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product |  | Weaving (**2**) | Printing  accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex- work price of the product |
| 5501 to  5507 | Man-made staple fibres | Extrusion of man-made  fibres |  | Extrusion of man-made  fibres |  |
| 5508 to  5511 | Yarn and sewing  thread of man-made staple fibres | Spinning of  natural fibres or extrusion of man-made fibres accompanied by  spinning(**3**) |  | Spinning of  natural fibres or extrusion of man-made fibres accompanied  by spinning(**4**) |  |

**1** For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

**2** For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

**3** For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3) or**  **(4)** | | **(5) or**  **(6)** | |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| 5512 to  5516 | Woven fabrics of  man-made staple fibres | Weaving (**1**) or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product |  | Weaving (**2**) | Printing  accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex- work price of the product |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)** | **or** | **(5)** | **or** |
|  |  | **(4)** |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| ex | Wadding, felt and | Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres |  | Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres | Flocking |
| Chapter | non-wovens; special | accompanied |
| 56 | yarns; twine,  cordage, ropes and | by dyeing or  printing (**2**) |
|  | cables and articles |  |
|  | thereof; except for: |  |
|  |  | or |  |  |
|  |  | Flocking |  |  |
| accompanied by |
| dyeing or |
| printing (**1**) |
| 5602 | Felt, whether or not  impregnated, coated, covered or laminated: |  |  |  |  |

|  |  |  |  |  |  |
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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)** | **or** | **(5)** | **or** |
|  |  | **(4)** |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
|  | -Needleloom felt | Extrusion of man-made fibres accompanied by fabric formation,  However: | Fabric  formation alone in the case of felt made from natural fibres (**1**) | Extrusion of man-made fibres accompanied by fabric formation,  However: | Fabric  formation alone in the case of felt made from natural fibres (**2**) |
|  | - polypropylene filament of heading 5402, |  | - polypropylene filament of heading 5402, |  |
|  | - polypropylene fibres of heading 5503  or 5506, or |  | - polypropylene fibres of heading 5503  or 5506, or |  |
|  | - polypropylene filament tow of  heading 5501, |  | - polypropylene filament tow of  heading 5501, |  |
|  | of which the denomination in all cases of a single filament or fibre is less than 9 decitex, |  | 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 |  | may be used, provided that their total value does not exceed 40% of the ex- works price of the product |  |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)** | **or** | **(5)** | **or** |
|  |  | **(4)** |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
|  | -Other | Extrusion of |  | Extrusion of |  |
|  | man-made | man-made |
|  | fibres | fibres |
|  | accompanied by | accompanied |
|  | fabric | by fabric |
|  | formation, | formation, |
|  | or | or |
|  | Fabric | Fabric |
| formation alone | formation alone |
| in the case of | in the case of |
| other felt made | other felt made |
| from natural | from natural |
| fibres(**1**) | fibres(**2**) |
| 5603 | Nonwovens, whether | Any non-woven process including needle punching |  | Any non- |  |
|  | or not impregnated, | woven process |
|  | coated, covered or | including |
|  | laminated | needle |
|  |  | punching |
| 5604 | Rubber thread and  cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: |  |  |  |  |
|  | -Rubber thread and | Manufacture |  | Manufacture |  |
| cord, textile covered | from rubber | from rubber |
|  | thread or cord, | thread or cord, |
|  | not textile | not textile |
|  | covered | covered |
|  | -Other | Extrusion of |  | Extrusion of |  |
|  | man-made | man-made |
|  | fibres | fibres |
|  | accompanied by | accompanied |
|  | spinning or | by spinning or |
|  | spinning of  natural fibres (**3**) | spinning of  natural fibres (**4**) |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)**  **(4)** | **or** | **(5)**  **(6)** | **or** |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| 5605 | Metallized yarn, | Extrusion of |  | Extrusion of |  |
|  | whether or not | man-made | man-made |
|  | gimped, being textile | fibres | fibres |
|  | yarn, or strip or the | accompanied by | accompanied |
|  | like of heading No | spinning or | by spinning or |
|  | 5404 or 5405, | spinning of | spinning of |
|  | combined with metal | natural and/or | natural and/or |
|  | in the form of thread,  strip or powder or | man-made  staple fibres (**1**) | man-made  staple fibres (**2**) |
|  | covered with metal |  |  |
| 5606 | Gimped yarn, and  strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn; loop wale-yarn | Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres  or Spinning  accompanied  with flocking |  | Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres  or Spinning  accompanied  with flocking |  |
|  |  | or | or |
|  |  | Flocking accompanied by dyeing(**3**) | Flocking accompanied by dyeing(**4**) |

|  |  |  |  |  |  |  |  |
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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| Chapter  57 | Carpets and other  textile floor coverings: | Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving | |  | Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving  or  Manufacture from coir yarn or sisal yarn or jute yarn  or  Flocking accompanied by dyeing or by printing  or  Tufting accompanied by dyeing or by printing  Extrusion of man-made fibres accompanied by non-woven techniques including needle punching**2**  However:   * polypropylene filament of heading 5402, * polypropylene fibres of heading 5503 or 5506, or * polypropylene filament tow of heading 5501,   of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40% of the ex- works price of the product  Jute fabric may be used as a backing | |  |
|  |  | or | |
|  |  | Manufacture from coir yarn or sisal yarn or jute yarn | |
|  |  | or | |
|  |  | Flocking accompanied by dyeing or by printing | |
|  |  | or | |
|  |  | Tufting accompanied by dyeing or by printing | |
|  |  | Extrusion of man-made fibres accompanied by non-woven techniques  including needle punching**1** | |
|  |  | However: | |
|  |  | - polypropylene filament of heading 5402, | |
|  |  | - polypropylene fibres of heading 5503 or 5506, or | |
|  |  | - polypropylene filament tow of heading 5501, | |
|  |  | of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40% of the ex-works price of the product | |
|  |  | Jute fabric may be used as a backing | |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)**  **(4)** | **or** | **(5)**  **(6)** | **or** |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| ex  Chapter 58 | Special woven  fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for: | Weaving (**1**) or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product |  | Weaving (**2**) | Printing  accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex- work price of the product |
| 5805 | Hand-woven | Manufacture |  | Manufacture |  |
|  | tapestries of the | from materials | from materials |
|  | types gobelins, | of any heading, | of any heading, |
|  | flanders, aubusson, | except that of | except that of |
|  | beauvais and the like, | the product | the product |
|  | and needle-worked |  |  |
|  | tapestries (for |  |  |
|  | example, petit point, |  |  |
|  | cross stitch), whether |  |  |
|  | or not made up |  |  |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3) or**  **(4)** | | **(5) or**  **(6)** | |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| 5810 | Embroidery in the  piece, in strips or in motifs | Manufacture in  which the value of all the materials used does not exceed 50% of the ex- works price of the product |  | Manufacture in  which the value of all the materials used does not exceed 50 % of the  ex-work price of the product |  |
| 5901 | Textile fabrics coated  with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations | Weaving accompanied by dyeing or by flocking or by coating  or Flocking  accompanied by dyeing or by printing |  | Weaving accompanied by dyeing or by flocking or by coating | Flocking  accompanied by dyeing or by printing |
| 5902 | Tyre cord fabric of  high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: |  |  |  |  |
|  | - Containing not  more than 90% by weight of textile materials | Weaving |  | Weaving |  |
|  | -Other | Extrusion of  man-made fibres accompanied by weaving |  | Extrusion of  man-made fibres accompanied by weaving |  |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)**  **(4)** | **or** | **(5)**  **(6)** | **or** |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| 5903 | Textile fabrics  impregnated, coated, covered or laminated with plastics, other than those of heading 5902 | Weaving accompanied by dyeing or by coating  or Printing  accompanied by  at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product |  | Weaving accompanied by dyeing or by coating | Printing  accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50% of the ex- work price of the product |
| 5904 | LinolUKm, whether | Weaving |  | Weaving |  |
|  | or not cut to shape; | accompanied by | accompanied |
|  | floor coverings  consisting of a | dyeing or by  coating (**1**) | by dyeing or by  coating (**2**) |
|  | coating or covering |  |  |
|  | applied on a textile |  |  |
|  | backing, whether or |  |  |
|  | not cut to shape |  |  |
| 5905 | Textile wall  coverings: |  |  |  |  |

**1** For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

**2** For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
|  | - Impregnated, | Weaving | |  | Weaving | |  |
| coated, covered or | accompanied by | | accompanied | |
| laminated with | dyeing or by | | by dyeing or by | |
| rubber, plastics or | coating | | coating | |
| other materials |  | |  | |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
|  | - Other | Spinning of | |  | Spinning of | |  |
|  | natural and/or | | natural and/or | |
|  | man-made | | man-made | |
|  | staple fibres or | | staple fibres or | |
|  | extrusion of | | extrusion of | |
|  | man-made | | man-made | |
|  | filament yarn, in | | filament yarn, | |
|  | each case | | in each case | |
|  | accompanied by | | accompanied | |
|  | weaving | | by weaving | |
|  | or | | or | |
|  | Weaving | | Weaving | |
|  | accompanied by | | accompanied | |
|  | dyeing or by | | by dyeing or by | |
|  | coating | | coating | |
|  | or | | or | |
|  | Printing | | Printing | |
|  | accompan | | accompanied by | |
|  | ied by at | | at least two | |
|  | least two | | preparatory or | |
|  | preparator | | finishing | |
|  | y or | | operations (such | |
|  | finishing | | as scouring, | |
|  | operations | | bleaching, | |
|  | (such as | | mercerising, heat | |
|  | scouring, | | setting, raising, | |
|  | bleaching, | | calendering, | |
|  | mercerisi | | shrink resistance | |
|  | ng, heat | | processing, | |
|  | setting, | | permanent | |
|  | raising, | | finishing, | |
|  | calenderin | | decatising, | |
|  | g, shrink | | impregnating, | |
|  | resistance | | mending and | |
|  | processin | | burling), | |
|  | g, | | provided that the | |
|  | permanen | | value of the | |
|  | t | | unprinted fabric | |
|  | finishing, | | used does not | |
|  | decatising | | exceed 47.5% of | |
|  | , | | the ex-works | |
|  | impregnat  ing, | | price of the  product (**2**): | |
|  | 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 (**1** | |  | |
|  | ): | |  | |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)** | **or** | **(5)** | **or** |
|  |  | **(4)** |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| 5906 | Rubberised textile  fabrics, other than those of  heading 5902: |  |  |  |  |
|  | - Knitted or  crocheted fabrics | Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting |  | Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting |  |
|  | or | or |
|  | Knitting accompanied by dyeing or by coating | Knitting accompanied by dyeing or by coating |
|  | or | or |
|  | Dyeing of yarn of natural fibres accompanied by knitting (**3**) | Dyeing of yarn of natural fibres accompanied by knitting (**4**) |
|  | - Other fabrics made | Extrusion of |  | Extrusion of |  |
| of synthetic filament | man-made | man-made |
| yarn, containing | fibres | fibres |
| more than 90% by | accompanied by | accompanied |
| weight of textile | weaving | by weaving |
| materials |  |  |
|  | - Other | Weaving |  | Weaving |  |
|  | accompanied by | accompanied |
|  | dyeing or by | by dyeing or by |
|  | coating | coating |
|  | or | or |
|  | Dyeing of yarn | Dyeing of yarn |
| of natural fibres | of natural fibres |
| accompanied by | accompanied |
| weaving | by weaving |

**1** For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

**2** For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

**3** For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

**4** For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| 5907 | Textile fabrics  otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like | Weaving  accompa nied by dyeing or by flocking or by coating | |  | Weaving  accompa nied by dyeing or by flocking or by coating | | Printing  accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 50 % of the ex- work price of the product |
|  |  | or | | or | |
|  |  | Flocking  accompa nied by dyeing or by printing | | Flocking  accompa nied by dyeing or by printing | |
|  |  | or | |  | |
|  |  | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product | |  | |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3) or**  **(4)** | | **(5) or**  **(6)** | |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| 5908 | Textile wicks,  woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated: |  |  |  |  |
|  | - Incandescent gas  mantles, impregnated | Manufacture  from tubular knitted gas- mantle fabric |  | Manufacture  from tubular knitted gas mantle fabric |  |
|  | - Other | Manufacture  from materials of any heading,  except that of the product |  | Manufacture  from materials of any heading,  except that of the product |  |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | |
| **(1)** | **(2)** | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| 5909 to  5911 | Textile articles of a  kind suitable for industrial use: |  |  |  | |  |
|  |  | Weaving | Weaving | |
|  | -Polishing discs or  rings other than of felt of heading No 5911 | Weaving(**1**) | Weaving(**3**) | |
|  | -Woven fabrics, of a  kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading No 5911 | Extrusion of  man- made filament yarn or spinning of natural or man- made staple fibres, accompa nied by weaving (**2**) | Extrusion of  man- made filament yarn or spinning of natural or man- made staple fibres, accompa nied by weaving (**4**) | |
| - Other |
|  |  | or | or | |
|  |  | Weaving  accompa nied by dyeing or by coating | Weaving  accompa nied by dyeing or by coating | |

**1** For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

**2** For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

**3** For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

**4** For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)**  **(4)** | **or** | **(5)**  **(6)** | **or** |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| Chapter  60 | Knitted or crocheted  fabrics | Spinning of natural  and/or man-made staple fibres or extrusion of man- made filament yarn, in each case accompani ed by knitting |  | Spinning of natural and/or man-made staple fibres or extrusion of man- made filament yarn, in each case accompanied by knitting  or Knitting  accompanied by  dyeing or by flocking or by coating  or Flocking  accompanied by dyeing or by printing  or  Dyeing of yarn of natural fibres accompanied by knitting  or  Twisting or texturing accompanied by knitting provided that the value of the non-twisted/non- textured yarns used does not exceed 50% of the ex- works price of the product |  |
|  |  | or |
|  |  | Knitting  accompani ed by dyeing or by flocking or by coating |
|  |  | or |
|  |  | Flocking  accompani ed by dyeing or by printing |
|  |  | or |
|  |  | Dyeing of yarn of  natural fibres accompani ed by knitting |
|  |  | or |
|  |  | Twisting or  texturing accompani ed by knitting provided that the value of the non- twisted/non  -textured yarns used does not exceed 50% of the ex-works price of the product |
| Chapter | Articles of apparel |  |  |  |  |
| 61 | and clothing |
|  | accessories, knitted |
|  | or crocheted: |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)** | **or** | **(5)** | **or** |
|  |  | **(4)** |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
|  | Obtained by sewing | Manufacture |  | Manufacture |  |
| together or otherwise | from fabric | from fabric |
| assembling, two or |  |  |
| more pieces of |  |  |
| knitted or crocheted |  |  |
| fabric which have |  |  |
| been either cut to |  |  |
| form or obtained |  |  |
| directly to form |  |  |
|  | -Other | Spinning of |  | Spinning of |  |
|  | natural and/or | natural and/or |
|  | man-made | man-made |
|  | staple fibres or | staple fibres or |
|  | extrusion of | extrusion of |
|  | man-made | man-made |
|  | filament yarn, | filament yarn, |
|  | in each case | in each case |
|  | accompanied by | accompanied |
|  | knitting (knitted | by knitting |
|  | to shape | (knitted to |
|  | products) | shape products) |
|  | or | or |
|  | Dyeing of yarn | Dyeing of yarn |
| of natural fibres | of natural fibres |
| accompanied by | accompanied |
| knitting (knitted | by knitting |
| to shape  products) (**1**) | (knitted to  shape products) (**2**) |
| ex | Articles of apparel | Manufacture |  | Manufacture |  |
| Chapter | and clothing | from fabric | from fabric |
| 62 | accessories, not |  |  |
|  | knitted or crocheted; |  |  |
|  | except for: |  |  |

**1** For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | |
| **(1)** | **(2)** | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| 6213 and | Handkerchiefs, |  |  |  | |  |
| 6214 | shawls, scarves, |
|  | mufflers, mantillas, |
|  | veils and the like: |
|  | Embroidered | Weaving accompanied by making-up (including cutting) |  | Weaving accompanied by making-up (including cutting)  or  Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product (**4**)(**1**) | | Manufacture  from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-work price of the product**2** |
|  | 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(**1**) |
|  | or |
|  | Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50% of the ex-works price of the product (**2**)(**3**) |

**1** See Introductory Note 7.

**2** For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

**3** See Introductory Note 7.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)** | **or** | **(5)** | **or** |
|  |  | **(4)** |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
|  | -Other | Weaving |  | Weaving | Making-up  preceded by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50% of the ex- works price of the product (**5**)(**6**) |
|  | accompanied by | accompanied |
|  | making-up | by making-up |
|  | (including | (including |
|  | cutting) | cutting) |
|  | or |  |
|  | Making-up |  |
| preceded by |
| printing |
| accompanied by |
| at least two |
| preparatory |
| finishing |
| operations (such |
| as scouring, |
| bleaching, |
| mercerising, |
| heat setting, |
| raising, |
| calendering, |
| shrink |
| resistance |
| processing, |
| permanent |
| finishing, |
| decatising, |
| impregnating, |
| mending and |
| burling), |
| provided that |
| the value of the |
| unprinted fabric |
| used does not |
| exceed 50% of |
| the ex-works |
| price of the |
| product (**3**)(**4**) |
| ex 6217 | Other made up  clothing accessories; parts of garments or of clothing accessories, other than those of heading  No 6212: |  |  |  |  |

**1** See Introductory Note 7.

**2** For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

**3** For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

**4** See Introductory Note 7.

**5** For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3) or**  **(4)** | | **(5) or**  **(6)** | |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
|  | Embroidered | Weaving accompanied by making-up (including cutting)  or  Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product (**1**) |  | Weaving accompanied by making-up (including cutting) | Manufacture  from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex- work price of the product**2** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)**  **(4)** | **or** | **(5)**  **(6)** | **or** |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
|  | - Fire-resistant  equipment of fabric covered with foil of aluminized polyester | Weaving accompanied by making-up (including cutting)  or Coating  provided that the value of the  uncoated fabric used does not exceed 40% of the ex-works price of the product accompanied by making-up (including cutting) (**1**) |  | Weaving accompanied by making-up (including cutting) | Coating  provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product accompanied by making-up (including cutting) (**2**) |
|  | -Interlinings for | Manufacture |  | Manufacture |  |
| collars and cuffs, cut | from materials | from materials |
| out | of any heading, | of any heading, |
|  | except that of | except that of |
|  | the product, and | the product, |
|  | in which the | and in which |
|  | value of all the | the value of all |
|  | materials used | the materials |
|  | does not exceed | used does not |
|  | 40% of the ex- | exceed 40% of |
|  | works price of | the ex-works |
|  | the product | price of the |
|  |  | product |
| ex | Other made-up | Manufacture |  | Manufacture |  |
| Chapter | textile articles; sets; | from materials | from materials |
| 63 | worn clothing and | of any heading, | of any heading, |
|  | worn textile articles; | except that of | except that of |
|  | rags; except for: | the product | the product |
| 6301 to | Blankets, travelling |  |  |  |  |
| 6304 | rugs, bed linen etc.; |
|  | curtains etc.; other |
|  | furnishing articles: |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)**  **(4)** | **or** | **(5)**  **(6)** | **or** |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
|  | - Of felt, of | Any non-woven |  | Any non- |  |
| nonwovens | process | woven process |
|  | including | including |
|  | needle punching | needle |
|  | accompanied by | punching |
|  | making up | accompanied |
|  | (including | by making up |
|  | cutting) | (including |
|  |  | cutting) |
|  | - Other: |  |  |  |  |
|  | - - Embroidered | Weaving or knitting accompanied by making-up (including cutting)  or  Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product (**1**)(**2**) |  | Weaving or knitting accompanied by making-up (including cutting) | Manufacture  from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40 % of the ex- work cost of the product |

**1** See Introductory Note 7.

**2** For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 7.

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| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3) or**  **(4)** | | **(5) or**  **(6)** | |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
|  | - - Other | Weaving or  knitting accompanied by making-up (including cutting) |  | Weaving or  knitting accompanied by making-up (including cutting) |  |
| 6305 | Sacks and bags, of a  kind used for the packing of goods | Weaving or  knitting and making-up (including  cutting)(**1**) |  | Weaving or  knitting and making-up (including  cutting)(**2**) |  |
| 6306 | Tarpaulins, awnings  and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: |  |  |  |  |
|  | - Of nonwovens | Any non-woven  process including needle punching accompanied by making up (including cutting) |  | Any non-  woven process including needle punching accompanied by making up (including cutting) |  |

**1** For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

**2** For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)** | **or** | **(5)** | **or** |
|  |  | **(4)** |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
|  | - Other | Weaving |  | Weaving |  |
|  | accompanied by | accompanied |
|  | making-up | by making-up |
|  | (including | (including |
|  | cutting) (**1**)(**2**) | cutting) (**3**)(**4**) |
|  | or | or |
|  | Coating | Coating |
| provided that | provided that |
| the value of the | the value of the |
| uncoated fabric | uncoated fabric |
| used does not | used does not |
| exceed 40% of | exceed 40% of |
| the ex-works | the ex-works |
| price of the | price of the |
| product | product |
| accompanied by | accompanied |
| making-up | by making-up |
| (including | (including |
| cutting) | cutting) |
| 6307 | Other made-up | Manufacture in |  | Manufacture in |  |
|  | articles, including | which the value | which the value |
|  | dress patterns | of all the | of all the |
|  |  | materials used | materials used |
|  |  | does not exceed | does not exceed |
|  |  | 40% of the ex- | 40 % of the ex- |
|  |  | works price of | work price the |
|  |  | the product | product |

**1** For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

**2** See Introductory Note 7.

**3** For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

**4** See Introductory Note 7.

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| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3) or**  **(4)** | | **(5) or**  **(6)** | |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| 6308 | Sets consisting of  woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale | Each item in the  set must satisfy the rule which would apply to it if it were not included in the set.  However  , non- originati ng articles may be incorpor ated, provided that their total value does not exceed 25% of the ex- works price of the set |  | Each item in  the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 25% of the ex-work price of the set |  |
| ex  Chapter 64 | Footwear, gaiters and  the like; except for: | Manufacture  from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406 |  | Manufacture  from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading  No 6406 |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| 6406 | Parts of footwear | Manufacture | |  | Manufacture | |  |
|  | (including uppers | from materials | | from materials | |
|  | whether or not | of any heading, | | of any heading, | |
|  | attached to soles | except that of | | except that of | |
|  | other than outer | the product | | the product | |
|  | soles); removable |  | |  | |
|  | in-soles, heel |  | |  | |
|  | cushions and similar |  | |  | |
|  | articles; gaiters, |  | |  | |
|  | leggings and similar |  | |  | |
|  | articles, and parts |  | |  | |
|  | thereof |  | |  | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)**  **(4)** | **or** | **(5)**  **(6)** | **or** |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| Chapter | Headgear and parts | Manufacture |  | Manufacture |  |
| 65 | thereof | from materials | from materials |
|  |  | of any heading, | of any heading, |
|  |  | except that of | except that of |
|  |  | the product | the product |
| Chapter  66 | Umbrellas, sun  umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof | Manufacture from materials of any heading, except that of the product  or Manufacture in  which the value of all the materials used does not exceed 50% of the ex- works price of the product |  | Manufacture from materials of any heading, except that of the product | Manufacture in  which the value of all the materials used does not exceed 70% of the ex- works price of the product |
| Chapter | Prepared feathers and | Manufacture |  | Manufacture |  |
| 67 | down and articles | from materials | from materials |
|  | made of feathers or | of any heading, | of any heading, |
|  | of down; artificial | except that of | except that of |
|  | flowers; articles of | the product | the product |
|  | human hair |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| ex | Articles of stone, | Manufacture  from materials of any heading, except that of the product | |  | Manufacture from materials of any heading, except that of the product | Manufacture in |
| Chapter | plaster, cement, | which the value |
| 68 | asbestos, mica or | of all the |
|  | similar materials; | materials used |
|  | except for: | does not exceed |
|  |  | 70% of the ex- |
|  |  | works price of |
|  |  | the product |
|  |  | or | |  |  |
|  |  | Manufacture in  which the value of all the materials used does not exceed 70% of the ex- works price of the product | |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| ex 6803 | Articles of slate or of  agglomerated slate | Manufacture  from worked slate | |  | Manufacture  from worked slate |  |
| ex 6812 | Articles of asbestos; | Manufacture | |  | Manufacture |  |
|  | articles of mixtures | from materials | | from materials |
|  | with a basis of | of any heading | | of any heading |
|  | asbestos or of |  | |  |
|  | mixtures with a basis |  | |  |
|  | of asbestos and |  | |  |
|  | magnesium |  | |  |
|  | carbonate |  | |  |
| ex 6814 | Articles of mica, | Manufacture | |  | Manufacture |  |
|  | including | from worked | | from worked |
|  | agglomerated or | mica (including | | mica (including |
|  | reconstituted mica, | agglomerated or | | agglomerated |
|  | on a support of | reconstituted | | or reconstituted |
|  | paper, paperboard or | mica) | | mica) |
|  | other materials |  | |  |
| Chapter | Ceramic products | Manufacture  from materials of any heading, except that of the product | |  |  | Manufacture in which the value  of all the materials used does not exceed 70% of the ex- works price of the product |
| 69 |  | Manufacture |
|  |  | from materials |
|  |  | of any heading, |
|  |  | except that of |
|  |  | the product |
|  |  | or | |  |  |
|  |  | Manufacture in  which the value of all the materials used does not exceed 50% of the ex- works price of the product | |  |  |

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| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)** | **or** | **(5)** | **or** |
|  |  | **(4)** |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| ex  Chapter 70 | Glass and glassware;  except for : | Manufacture  from materials of any heading, except that of the product |  | Manufacture from materials of any heading, except that of the product | Manufacture in  which the value of all the materials used does not exceed  70% of the ex- |
|  |  |  | works price of |
|  |  |  | the product |
|  |  | or |  |  |
|  |  | Manufacture in |  |  |
| which the value |
| of all the |
| materials used |
| does not exceed |
| 50% of the ex- |
| works price of |
| the product. |
| 7006 | Glass of heading No  7003, 7004 or 7005,  bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials: |  |  |  |  |
|  | - Glass plate | Manufacture |  | Manufacture |  |
| substrate coated with | from non- | from |
| dielectric thin film, | coated glass- | non-coated |
| semi-conductor | plate substrate | glass plate |
| grade, in accordance | of heading 7006 | substrate of |
| with SEMII  standards**1** |  | heading  No 7006 |
|  | - Other | Manufacture |  | Manufacture |  |
|  | from materials | from materials |
|  | of heading 7001 | of heading No |
|  |  | 7001 |

**1** SEMII-Semiconductor Equipment and Materials Institute Incorporated.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3) or**  **(4)** | | **(5) or**  **(6)** | |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| 7010 | Carboys, bottles,  flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass | Manufacture from materials of any heading, except that of the product  or Cutting of  glassware, provided that  the total value of the uncut glassware used does not exceed 50% of the ex- works price of the product |  | Manufacture from materials of any heading, except that of the product | Cutting of  glassware, provided the value of the uncut glassware does not exceed  60 % of the ex- work price of the product |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)** | **or** | **(5)** | **or** |
|  |  | **(4)** |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| 7013 | Glassware of a kind  used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018) | Manufacture from materials of any heading, except that of the product  or Cutting of  glassware, provided that  the total value of the uncut glassware used does not exceed 50% of the ex- works price of the product  or |  | Manufacture from materials of any heading, except that of the product  or Cutting of  glassware, provided the value of the uncut glassware does not exceed 60 % of the ex- work price of the product |  |
|  |  | Hand- decoration (except silk- screen printing) of hand-blown glassware, provided that the total value of the hand- blown glassware used does not exceed 50% of the ex- works price of the product | or  Hand-decoratio n (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed  60 % of the ex- work price of the product |
| ex 7019 | Articles (other than yarn) of glass fibres | Manufacture from: |  | Manufacture from: |  |
|  |  | * uncoloured slivers, rovings, yarn or chopped strands, or * glass wool | – uncoloured slivers, rovings, yarn or chopped strands, or |
|  |  |  | – glass wool |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)**  **(4)** | **or** | **(5)**  **(6)** | **or** |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| ex  Chapter 71 | Natural or cultured  pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for: | Manufacture from materials of any heading, except that of the product  or Manufacture in  which the value of all the  materials used does not exceed 70% of the ex- works price of the product |  | Manufacture from materials of any heading, except that of the product | Manufacture in  which the value of all the materials used does not exceed 70% of the ex- works price of the product |
| 7106,  7108 and  7110 | Precious metals: |  |  |  |  |
|  | Unwrought | Manufacture |  | Manufacture from materials  not classified within heading No 7106, 7108  or 7110 | Electrolytic, thermal or  chemical separation of precious metals of heading No 7106, 7108 or  7110  or  Fusion and/or alloying of precious metals of heading No 7106, 7108 or  7110 with each other or with base metals |
|  | from materials |
|  | of any heading, |
|  | except those of |
|  | headings 7106, |
|  | 7108 and 7110 |
|  | or |
|  | Electrolytic, |
|  | thermal or |
|  | chemical |
|  | separation of |
|  | precious metals |
|  | of heading |
|  | 7106, 7108 or |
|  | 7110 |
|  | or |
|  | Fusion and/or |
|  | alloying of |
|  | precious metals |
|  | of heading |
|  | 7106, 7108 or |
|  | 7110 with each |
|  | other or with |
|  | base metals |
|  | Semi-manufactured | Manufacture |  | Manufacture |  |
| or in powder form | from unwrought | from |
|  | precious metals | unwrought |
|  |  | precious metals |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)**  **(4)** | **or** | **(5)**  **(6)** | **or** |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| ex 7107, | Metals clad with | Manufacture |  | Manufacture |  |
| ex 7109 | precious metals, | from metals | from metals |
| and | semi-manufactured | clad with | clad with |
| ex 7111 |  | precious metals, | precious |
|  |  | unwrought | metals, |
|  |  |  | unwrought |
| 7115 | Other articles of | Manufacture |  | Manufacture |  |
|  | precious metal or of | from materials | from materials |
|  | metal clad with | of any heading, | of any heading, |
|  | precious metal | except that of | except that of |
|  |  | the product | the product |
| 7117 | Imitation jewellery | Manufacture from materials of any heading, except that of the product  or Manufacture  from base metal  parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50% of the ex-works price of the product |  | Manufacture from materials of any heading, except that of the product | Manufacture in  which the value of all the materials used does not exceed 60 % of the ex- works price of the product |
| ex | Iron and steel; except | Manufacture |  |  |  |
| Chapter | for: | from materials | Manufacture |
| 72 |  | of any heading, | from materials |
|  |  | except that of | of any heading, |
|  |  | the product | except that of |
|  |  |  | the product |
| 7207 | Semi-finished | Manufacture |  |  |  |
|  | products of iron or | from materials | Manufacture |
|  | non-alloy steel | of | from materials |
|  |  | heading 7201, | of |
|  |  | 7202, 7203, | heading 7201, |
|  |  | 7204, 7205 or | 7202, 7203, |
|  |  | 7206 | 7204, 7205 or |
|  |  |  | 7206 |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| 7208 to | Flat-rolled products, | Manufacture | |  | Manufacture | |  |
| 7216 | bars and rods, angles, | from ingots or | | from ingots or | |
|  | shapes and sections | other primary | | other primary | |
|  | of iron or non-alloy | forms or semi- | | forms or semi- | |
|  | steel | finished | | finished | |
|  |  | materials of | | materials of | |
|  |  | heading 7206 or | | heading 7206 | |
|  |  | 7207 | | or 7207 | |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| 7217 | Wire of iron or | Manufacture | |  | Manufacture | |  |
|  | non-alloy steel | from semi- | | from semi- | |
|  |  | finished | | finished | |
|  |  | materials of | | materials of | |
|  |  | heading 7207 | | heading 7207 | |
| 7218 91 | Semi-finished | Manufacture | |  | Manufacture | |  |
| and 7218 | products | from materials | | from materials | |
| 99 |  | of | | of | |
|  |  | heading 7201, | | heading 7201, | |
|  |  | 7202, 7203, | | 7202, 7203, | |
|  |  | 7204, 7205 or | | 7204, 7205 or | |
|  |  | sub-heading | | sub-heading | |
|  |  | 7218 10 | | 7218 10 | |
| 7219 to | Flat-rolled products, | Manufacture | |  | Manufacture | |  |
| 7222 | bars and rods, angles, | from ingots or | | from ingots or | |
|  | shapes and sections | other primary | | other primary | |
|  | of stainless steel | forms or semi- | | forms or semi- | |
|  |  | finished | | finished | |
|  |  | materials of | | materials of | |
|  |  | heading 7218 | | heading 7218 | |
| 7223 | Wire of stainless | Manufacture | |  | Manufacture | |  |
|  | steel | from semi- | | from semi- | |
|  |  | finished | | finished | |
|  |  | materials of | | materials of | |
|  |  | heading 7218 | | heading 7218 | |
| 7224 90 | Semi-finished | Manufacture | |  | Manufacture | |  |
|  | products | from materials | | from materials | |
|  |  | of | | of | |
|  |  | heading 7201, | | heading 7201, | |
|  |  | 7202, 7203, | | 7202, 7203, | |
|  |  | 7204, 7205 or | | 7204, 7205 or | |
|  |  | sub-heading | | sub-heading | |
|  |  | 7224 10 | | 7224 10 | |
| 7225 to | Flat-rolled products, | Manufacture | |  | Manufacture | |  |
| 7228 | hot-rolled bars and | from ingots or | | from ingots or | |
|  | rods, in irregularly | other primary | | other primary | |
|  | wound coils; angles, | forms or semi- | | forms or semi- | |
|  | shapes and sections, | finished | | finished | |
|  | of other alloy steel; | materials of | | materials of | |
|  | hollow drill bars and | heading 7206, | | heading 7206, | |
|  | rods, of alloy or | 7207, 7218 | | 7207, 7218 | |
|  | non-alloy steel | or 7224 | | or 7224 | |
| 7229 | Wire of other alloy | Manufacture | |  | Manufacture | |  |
|  | steel | from semi- | | from semi- | |
|  |  | finished | | finished | |
|  |  | materials of | | materials of | |
|  |  | heading 7224 | | heading 7224 | |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| ex | Articles of iron or | Manufacture | |  | Manufacture | |  |
| Chapter | steel; except for: | from materials | | from materials | |
| 73 |  | of any heading, | | of any heading, | |
|  |  | except that of | | except that of | |
|  |  | the product | | the product | |
| ex 7301 | Sheet piling | Manufacture | |  | Manufacture | |  |
|  |  | from materials | | from materials | |
|  |  | of heading 7207 | | of heading No | |
|  |  |  | | 7207 | |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| 7302 | Railway or tramway | Manufacture | |  | Manufacture | |  |
|  | track construction | from materials | | from materials | |
|  | materials of iron or | of heading 7206 | | of heading No | |
|  | steel, the following: |  | | 7206 | |
|  | rails, checkrails and |  | |  | |
|  | rackrails, switch |  | |  | |
|  | blades, crossing |  | |  | |
|  | frogs, point rods and |  | |  | |
|  | other crossing pieces, |  | |  | |
|  | sleepers (cross-ties), |  | |  | |
|  | fish-plates, chairs, |  | |  | |
|  | chair wedges, sole |  | |  | |
|  | pates (base plates), |  | |  | |
|  | rail clips, bedplates, |  | |  | |
|  | ties and other |  | |  | |
|  | material specialized |  | |  | |
|  | for jointing or fixing |  | |  | |
|  | rails |  | |  | |
| 7304, | Tubes, pipes and | Manufacture | |  |  | |  |
| 7305 and | hollow profiles, of | from materials | | Manufacture | |
| 7306 | iron (other than cast | of | | from materials | |
|  | iron) or steel | heading 7206, | | of | |
|  |  | 7207, 7208, | | heading 7206, | |
|  |  | 7209, 7210, | | 7207, 7208, | |
|  |  | 7211, 7212, | | 7209, 7210, | |
|  |  | 7218, 7219, | | 7211, 7212, | |
|  |  | 7220 or 7224 | | 7218, 7219, | |
|  |  |  | | 7220 or 7224 | |
| ex 7307 | Tube or pipe fittings | Turning, | |  | Turning, | |  |
|  | of stainless steel | drilling, | | drilling, | |
|  | (ISO No X5CrNiMo | reaming, | | reaming, | |
|  | 1712), consisting of | threading, | | threading, | |
|  | several parts | deburring and | | deburring and | |
|  |  | sandblasting of | | sandblasting of | |
|  |  | forged blanks, | | forged blanks | |
|  |  | provided that | | the value of | |
|  |  | the total value | | which does not | |
|  |  | of the forged | | exceed 35 % of | |
|  |  | blanks used | | the ex-work | |
|  |  | does not exceed | | price of the | |
|  |  | 35 % of the ex- | | product | |
|  |  | works price of | |  | |
|  |  | the product | |  | |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| 7308 | Structures (excluding | Manufacture | |  | Manufacture | |  |
|  | prefabricated | from materials | | from materials | |
|  | buildings of heading | of any heading, | | of any heading, | |
|  | No 9406) and parts | except that of | | except that of | |
|  | of structures (for | the product. | | the product. | |
|  | example, bridges and | However, | | However, | |
|  | bridge-sections, | welded angles, | | welded angles, | |
|  | lock-gates, towers, | shapes and | | shapes and | |
|  | lattice masts, roofs, | sections of | | sections of | |
|  | roofing frame-works, | heading 7301 | | heading No | |
|  | doors and windows | may not be used | | 7301 may not | |
|  | and their frames and |  | | be used | |
|  | thresholds for doors, |  | |  | |
|  | shutters, balustrades, |  | |  | |
|  | pillars and columns), |  | |  | |
|  | of iron or steel; |  | |  | |
|  | plates, rods, angles, |  | |  | |
|  | shapes, sections, |  | |  | |
|  | tubes and the like, |  | |  | |
|  | prepared for use in |  | |  | |
|  | structures, of iron or |  | |  | |
|  | steel |  | |  | |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| ex 7315 | Skid chain | Manufacture in | |  | Manufacture in | |  |
|  |  | which the value | | which the value | |
|  |  | of all the | | of all the | |
|  |  | materials of | | materials of | |
|  |  | heading 7315 | | heading No | |
|  |  | used does not | | 7315 used does | |
|  |  | exceed 50% of | | not exceed | |
|  |  | the ex-works | | 60 % of the ex- | |
|  |  | price of the | | work price of | |
|  |  | product | | the product | |
| ex | Copper and articles | Manufacture | |  | Manufacture | |  |
| Chapter | thereof; except for: | from materials | | from materials | |
| 74 |  | of any heading, | | of any heading, | |
|  |  | except that of | | except that of | |
|  |  | the product | | the product | |
| 7403 | Refined copper and  copper alloys, unwrought: | Manufacture  from materials of any heading | |  | Manufacture  from materials of any heading | |  |
| Chapter | Nickel and articles | Manufacture | |  | Manufacture | |  |
| 75 | thereof | from materials | | from materials | |
|  |  | of any heading, | | of any heading, | |
|  |  | except that of | | except that of | |
|  |  | the product | | the product | |
| ex | Aluminium and | Manufacture | |  | Manufacture | |  |
| Chapter | articles thereof; | from materials | | from materials | |
| 76 | except for: | of any heading, | | of any heading, | |
|  |  | except that of | | except that of | |
|  |  | the product | | the product | |
| 7601 | Unwrought  aluminium | Manufacture  from materials of any heading | |  | Manufacture  from materials of any heading | |  |
| 7607 | Aluminium foil | Manufacture | |  | Manufacture | |  |
|  | (whether or not | from materials | | from materials | |
|  | printed or backed | of any heading, | | of any heading, | |
|  | with paper, | except that of | | except that of | |
|  | paperboard, plastics | the product and | | the product and | |
|  | or similar backing | heading 7606 | | heading 7606 | |
|  | materials) of a |  | |  | |
|  | thickness (excluding |  | |  | |
|  | any backing) not |  | |  | |
|  | exceeding 0,2 mm |  | |  | |
| Chapter  77 | Reserved for possible  future use in HS |  | |  |  | |  |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3) or**  **(4)** | | **(5) or**  **(6)** | |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| ex  Chapter 78 | Lead and articles  thereof; except for: | Manufacture  from materials of any heading, except that of the product |  | Manufacture  from materials of any heading, except that of the product |  |
| 7801 | Unwrought lead: |  |  |  |  |
|  | -Refined lead | Manufacture from materials  of any heading |  | Manufacture from materials  of any heading |  |
|  | -Other | Manufacture  from materials of any heading, except that of the product.  However, waste and scrap of heading 7802 may not be used |  | Manufacture  from materials of any heading, except that of the product.  However, waste and scrap of heading No 7802 may not be used |  |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| Chapter | Zinc and articles | Manufacture | |  | Manufacture | |  |
| 79 | thereof | from materials | | from materials | |
|  |  | of any heading, | | of any heading, | |
|  |  | except that of | | except that of | |
|  |  | the product | | the product | |
| Chapter | Tin and articles | Manufacture | |  | Manufacture | |  |
| 80 | thereof | from materials | | from materials | |
|  |  | of any heading, | | of any heading, | |
|  |  | except that of | | except that of | |
|  |  | the product | | the product | |

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| --- | --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| Chapter  81 | Other base metals;  cermets; articles thereof | Manufacture  from materials of any heading | |  | Manufacture  from materials of any heading |  |
| ex | Tools, implements, | Manufacture  from materials of any heading, except that of the product | |  | Manufacture from materials of any heading, except that of the product | Manufacture in |
| Chapter | cutlery, spoons and | which the value |
| 82 | forks, of base metal; | of all the |
|  | parts thereof of base | materials used |
|  | metal; except for: | does not exceed |
|  |  | 70 % of the ex- |
|  |  | works price of |
|  |  | the product |
|  |  | or | |  |  |
|  |  | Manufacture in  which the value of all the materials used does not exceed 50% of the ex- works price of the product | |  |  |
| 8206 | Tools of two or more | Manufacture | |  | Manufacture |  |
|  | of the heading Nos | from materials | | from materials |
|  | 8202 to 8205, put up | of any heading, | | of any heading, |
|  | in sets for retail sale | except those of | | except those of |
|  |  | headings 8202 | | headings 8202 |
|  |  | to 8205. | | to 8205. |
|  |  | However, tools | | However, tools |
|  |  | of headings Nos | | of heading Nos |
|  |  | 8202 to 8205 | | 8202 to 8205 |
|  |  | may be | | may be |
|  |  | incorporated | | incorporated |
|  |  | into the set, | | into the set |
|  |  | provided that | | provided their |
|  |  | their total value | | value does not |
|  |  | does not exceed | | exceed 15% of |
|  |  | 15% of the ex- | | the ex-work |
|  |  | works price of | | cost of the set |
|  |  | the set | |  |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3) or**  **(4)** | | **(5) or**  **(6)** | |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| ex 8211 | Knives with cutting  blades, serrated or not (including pruning knives), other than knives of heading No 8208 | Manufacture  from materials of any heading, except that of the product.  However, knife blades and handles of base metal may be used |  | Manufacture  from materials of any heading, except that of the product.  However, knife blades and handles of base metal may be used |  |
| 8214 | Other articles of  cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files) | Manufacture  from materials of any heading, except that of the product.  However, handles of base metal may be used |  | Manufacture  from materials of any heading, except that of the product.  However, handles of base metal may be used |  |
| 8215 | Spoons, forks, ladles,  skimmers, cake-servers, fish-knives,  butter-knives, sugar tongs and similar kitchen or tableware | Manufacture from materials of any heading, except that of the product.  However, handles of base metal may be used |  | Manufacture  from materials of any heading, except that of the product.  However, handles of base metal may be used |  |
| ex  Chapter 83 | Miscellaneous  articles of base metal; except for: | Manufacture from materials of any heading, except that of the product  or Manufacture in  which the value  of all the materials used does not exceed 70% of the ex- works price of the product |  | Manufacture from materials of any heading, except that of the product | Manufacture in  which the value of all the materials used does not exceed 70% of the ex- works price of the product |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)**  **(4)** | **or** | **(5)**  **(6)** | **or** |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| ex 8302 | Other mountings, | Manufacture |  | Manufacture |  |
|  | fittings and similar | from materials | from materials |
|  | articles suitable for | of any heading, | of any heading, |
|  | buildings, and | except that of | except that of |
|  | automatic door | the product. | the product. |
|  | closers | However, other | However, other |
|  |  | materials of | materials of |
|  |  | heading 8302 | heading 8302 |
|  |  | may be used, | may be used, |
|  |  | provided that | provided that |
|  |  | their total value | their total value |
|  |  | does not exceed | does not exceed |
|  |  | 20% of the ex- | 20% of the ex- |
|  |  | works price of | works price of |
|  |  | the product | the product |
| ex 8306 | Statuettes and other | Manufacture |  | Manufacture |  |
|  | ornaments, of base | from materials | from materials |
|  | metal | of any heading, | of any heading, |
|  |  | except that of | except that of |
|  |  | the product. | the product. |
|  |  | However, other | However, other |
|  |  | materials of | materials of |
|  |  | heading 8306 | heading 8306 |
|  |  | may be used, | may be used, |
|  |  | provided that | provided that |
|  |  | their total value | their total value |
|  |  | does not exceed | does not exceed |
|  |  | 30% of the ex- | 30% of the ex- |
|  |  | works price of | works price of |
|  |  | the product | the product |
| ex Chapter  84 | Nuclear reactors, boilers, machinery  and mechanical appliances; parts thereof; except for: | Manufacture from materials of any heading, except that of the product  or Manufacture in  which the value  of all the materials used does not exceed 70% of the ex- works price of the product |  | Manufacture from materials of any heading, except that of the product | Manufacture in which the value  of all the materials used does not exceed 70 % of the ex- works price of the product |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| 8407 | Spark-ignition | Manufacture in | |  | Manufacture in | |  |
|  | reciprocating or | which the value | | which the value | |
|  | rotary internal | of all the | | of all the | |
|  | combustion piston | materials used | | materials used | |
|  | engines | does not exceed | | does not exceed | |
|  |  | 50% of the ex- | | 70 % of the ex- | |
|  |  | works price of | | work price of | |
|  |  | the product | | the product | |
| 8408 | Compression-ignitio | Manufacture in | |  | Manufacture in | |  |
|  | n internal | which the value | | which the value | |
|  | combustion piston | of all the | | of all the | |
|  | engines (diesel or | materials used | | materials used | |
|  | semi-diesel engines) | does not exceed | | does not exceed | |
|  |  | 50% of the ex- | | 70 % of the ex- | |
|  |  | works price of | | work price of | |
|  |  | the product | | the product | |
| 8427 | Fork-lift trucks; other | Manufacture in | |  | Manufacture in | |  |
|  | works trucks fitted | which the value | | which the value | |
|  | with lifting or | of all the | | of all the | |
|  | handling equipment | materials used | | materials used | |
|  |  | does not exceed | | does not exceed | |
|  |  | 50% of the ex- | | 70% of the ex- | |
|  |  | works price of | | work price of | |
|  |  | the product | | the product | |
| 8482 | Ball or roller | Manufacture in | |  | Manufacture in | |  |
|  | bearings | which the value | | which the value | |
|  |  | of all the | | of all the | |
|  |  | materials used | | materials used | |
|  |  | does not exceed | | does not exceed | |
|  |  | 50% of the ex- | | 70% of the ex- | |
|  |  | works price of | | work price of | |
|  |  | the product | | the product | |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3) or**  **(4)** | | **(5) or**  **(6)** | |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| ex  Chapter 85 | Electrical machinery  and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for: | Manufacture from materials of any heading, except that of the product  or Manufacture in  which the value  of all the materials used does not exceed 70% of the ex- works price of the product |  | Manufacture from materials of any heading, except that of the product | Manufacture in  which the value of all the materials used does not exceed 70% of the ex- work price of the product |
| 8501 and  8502 | Electric motors and  generators , Electric generating sets and rotary converters | Manufacture from materials of any heading, except that of the product and of heading 8503  or Manufacture in  which the value  of all the materials used does not exceed 50% of the ex- works price of the product |  | Manufacture from materials of any heading, except that of the product and of heading 8503 | Manufacture in  which the value of all the materials used does not exceed 60% of the ex- work price of the product |
| ex 8517 | Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443,  8525, 8527 or 8528 | Manufacture from materials of any heading, except that of the product and of heading 8529 | Manufacture in  which the value of all the materials used does not exceed 50% of the ex-works price of the product | Manufacture from materials of any heading, except that of the product and of heading 8529 | Manufacture in  which the value of all the materials used does not exceed 60% of the ex- work price of the product |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3) or**  **(4)** | | **(5) or**  **(6)** | |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| 8519 | Sound recording or  reproducing apparatus; except for: | Manufacture from materials of any heading, except that of the product and of heading 8522  or Manufacture in  which the value  of all the materials used does not exceed 50% of the ex- works price of the product |  | Manufacture in  which all the materials used are classified within a heading other than that of the product | Manufacture in  which the value of all the materials used does not exceed 60% of the ex- work price of the product |
|  | Magnetic tape  recorders and other sound recording apparatus, whether or not incorporating a sound  reproducing device | Manufacture from materials of any heading, except that of the product | Manufacture in  which the value of all the materials used does not exceed 70% of the ex-works price of the product | Manufacture from materials of any heading, except that of the product | Manufacture in  which the value of all the materials used does not exceed 70% of the ex- work price of the product |
| 8521 | Video recording or  reproducing apparatus, whether or not incorporating a video tuner | Manufacture from materials of any heading, except that of the product and of heading 8522  or Manufacture in  which the value  of all the materials used does not exceed 50% of the ex- works price of the product |  | Manufacture from materials of any heading, except that of the product and of heading 8522 | Manufacture in  which the value of all the materials used does not exceed 60% of the ex- work price of the product |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** | **(4)** | **(3)** | **or** | **(6)** | **(5)** | **or** |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| ex8523 | Unrecorded discs, | Manufacture in | |  | Manufacture in | |  |
|  | tapes, solid-state | which the value | | which the value | |
|  | non-volatile storage | of all the | | of all the | |
|  | devices and other | materials used | | materials used | |
|  | media for the | does not exceed | | does not exceed | |
|  | recording of sound or | 50% of the ex- | | 70% of the ex- | |
|  | of other phenomena, | works price of | | work price of | |
|  | but excluding | the product | | the product | |
|  | products of |  | |  | |
|  | Chapter 37 |  | |  | |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** | **(4)** | **(3)** | **or** | **(6)** | **(5)** | **or** |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** | **(4)** | **(3)** | **or** | **(6)** | **(5)** | **or** |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3) or**  **(4)** | | **(5) or**  **(6)** | |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
|  |  |  |  |  |  |
| 8525 | Transmission  apparatus for  radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; digital cameras and video camera recorders | Manufacture from materials of any heading, except that of the product and of heading 8529  or Manufacture in  which the value  of all the materials used does not exceed 50% of the ex- works price of the product |  | Manufacture from materials of any heading, except that of the product and of heading 8529 | Manufacture in  which the value of all the materials used does not exceed 60% of the ex- work price of the product |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3) or**  **(4)** | | **(5) or**  **(6)** | |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| 8526 | Radar apparatus,  radio navigational aid apparatus and radio remote control apparatus | Manufacture from materials of any heading, except that of the product and of heading 8529  or Manufacture in  which the value  of all the materials used does not exceed 50% of the ex- works price of the product |  | Manufacture from materials of any heading, except that of the product and of heading 8529 | Manufacture in  which the value of all the materials used does not exceed 60% of the ex- work price of the product |
| 8527 | Reception apparatus  for radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock | Manufacture from materials of any heading, except that of the product and of heading 8529  or Manufacture in  which the value  of all the materials used does not exceed 50% of the ex- works price of the product |  | Manufacture from materials of any heading, except that of the product and of heading 8529 | Manufacture in  which the value of all the materials used does not exceed 60% of the ex- work price of the product |
| 8528 | Monitors and  projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus: |  |  |  |  |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)**  **(4)** | **or** | **(5)**  **(6)** | **or** |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
|  | - Monitors and | Manufacture | Manufacture in | Manufacture | Manufacture in  which the value of all the materials used does not exceed 70% of the ex- works price of the product |
| projectors, not | from materials | which the | from materials |
| incorporating | of any heading, | value of all the | of any heading, |
| television reception | except that of | materials used | except that of |
| apparatus, of a kind | the product | does not | the product |
| solely or principally |  | exceed 70% of |  |
| used in an automatic |  | the ex-works |  |
| data-processing |  | price of the |  |
| system of heading |  | product |  |
| 8471 |  |  |  |
|  | - Other monitors and | Manufacture | Manufacture in  which the value of all the materials used does not exceed 50% of the ex-works price of the product | Manufacture | Manufacture in  which the value of all the materials used does not exceed 60% of the ex- work price of the product |
| projectors, not | from materials | from materials |
| incorporating | of any heading, | of any heading, |
| television reception | except that of | except that of |
| apparatus; reception | the product and | the product and |
| apparatus for | of heading 8529 | of heading |
| television, whether |  | 8529 |
| or not incorporating |  |  |
| radio broadcast |  |  |
| receivers or sound or |  |  |
| video recording or |  |  |
| reproducing |  |  |
| apparatus |  |  |
| 8535 | Electrical apparatus  for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes) for a voltage exceeding 1,000 volts | Manufacture from materials of any heading, except that of the product and of heading 8538  or Manufacture in  which the value  of all the materials used does not exceed 50% of the ex- works price of the product |  | Manufacture from materials of any heading, except that of the product and of heading 8538 | Manufacture in  which the value of all the materials used does not exceed 60% of the ex- work price of the product |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3) or**  **(4)** | | **(5) or**  **(6)** | |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| 8536 | Electrical apparatus  for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1,000 Volt; connectors for optical fibres, optical fibre bundles or  cables: |  |  |  |  |
|  | - Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1,000 Volt | Manufacture from materials of any heading, except that of the product and of heading 8538 | Manufacture in  which the value of all the materials used does not exceed 50% of the ex-works price of the product | Manufacture from materials of any heading, except that of the product and of heading 8538 | Manufacture in  which the value of all the materials used does not exceed 60% of the ex- work price of the product |
|  | - Connectors for  optical fibres, optical fibre bundles or cables: |  |  |  |  |
|  | -- of plastics | Manufacture from materials of any heading, except that of the product. | Manufacture in  which the value of all the materials used does not exceed 50% of the ex-works price of the product | Manufacture  from materials of any heading, except that of the product. | Manufacture in  which the value of all the materials used does not exceed 70% of the ex- works price of the product |
|  | -- of ceramics | Manufacture from materials of any heading, except that of the product | Manufacture in  which the value of all the materials used does not exceed 50% of the ex-works price of the product | Manufacture from materials of any heading, except that of the product | Manufacture in  which the value of all the materials used does not exceed 70% of the ex- works price of the product |
|  | -- of copper | Manufacture from materials  of any heading, except that of the product |  | Manufacture from materials  of any heading, except that of the product |  |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| 8537 | Boards, panels, | Manufacture from materials of any heading, except that of the product and of heading 8538 | | Manufacture in | Manufacture from materials of any heading, except that of the product and of heading 8538 | | Manufacture in |
|  | consoles, desks, | which the | which the value |
|  | cabinets and other | value of all the | of all the |
|  | bases, equipped with | materials used | materials used |
|  | two or more | does not | does not exceed |
|  | apparatus of heading | exceed 50% of | 60% of the ex- |
|  | No 8535 or 8536, for | the ex-works | work price of |
|  | electric control or the | price of the | the product |
|  | distribution of | product |  |
|  | electricity, including |  |  |
|  | those incorporating |  |  |
|  | instruments or |  |  |
|  | apparatus of Chapter |  |  |
|  | 90, and numerical |  |  |
|  | control apparatus, |  |  |
|  | other than switching |  |  |
|  | apparatus of heading |  |  |
|  | No 8517 |  |  |
| 8540 11 | Cathode ray | Manufacture in | |  | Manufacture in | |  |
| and 8540 | television picture | which the value | | which the value | |
| 12 | tubes, including | of all the | | of all the | |
|  | video monitor | materials used | | materials used | |
|  | cathode ray tubes | does not exceed | | does not exceed | |
|  |  | 50% of the ex- | | 70% of the ex- | |
|  |  | works price of | | works price of | |
|  |  | the product | | the product | |
| 8542 | Electronic integrated circuits: |  | |  |  | |  |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)** | **or** | **(5)** | **or** |
|  |  | **(4)** |  | **(6)** |  |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| ex | - Monolithic | Manufacture in which the value of all the materials used does not exceed 50% of the ex- works price of the product |  | Manufacture in which the value of all the materials used does not exceed 50% of the ex- works price of the product |  |
| 854231, | integrated circuits |
| ex |  |
| 854232, |  |
| ex |  |
| 854233 |  |
| and |  |
| 854239 |  |
|  |  | or | or |
|  |  | The operation | The operation |
|  |  | of diffusion, in | of diffusion, in |
|  |  | which | which |
|  |  | integrated | integrated |
|  |  | circuits are | circuits are |
|  |  | formed on a | formed on a |
|  |  | semi-conductor | semi-conductor |
|  |  | substrate by the | substrate by the |
|  |  | selective | selective |
|  |  | introduction of | introduction of |
|  |  | an appropriate | an appropriate |
|  |  | dopant, whether | dopant, |
|  |  | or not | whether or not |
|  |  | assembled | assembled |
|  |  | and/or tested in | and/or tested in |
|  |  | a non-party | a non-party |
|  | - Multichips which | Manufacture in |  | Manufacture in |  |
| are parts of | which the value | which the value |
| machinery or | of all the | of all the |
| apparatus, not | materials used | materials used |
| specified or included | does not exceed | does not exceed |
| elsewhere in this | 50% of the ex- | 70% of the ex- |
| Chapter | works price of | work price of |
|  | the product | the product |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| 8544 | Insulated (including | Manufacture in | |  | Manufacture in | |  |
|  | enamelled or | which the value | | which the value | |
|  | anodised) wire, cable | of all the | | of all the | |
|  | (including coaxial | materials used | | materials used | |
|  | cable) and other | does not exceed | | does not exceed | |
|  | insulated electric | 50% of the ex- | | 70% of the ex- | |
|  | conductors, whether | works price of | | work price of | |
|  | or not fitted with | the product | | the product | |
|  | connectors; optical |  | |  | |
|  | fibre cables, made up |  | |  | |
|  | of individually |  | |  | |
|  | sheathed fibres, |  | |  | |
|  | whether or not |  | |  | |
|  | assembled with |  | |  | |
|  | electric conductors or |  | |  | |
|  | fitted with |  | |  | |
|  | connectors |  | |  | |
| 8545 | Carbon electrodes, | Manufacture in | |  | Manufacture in | |  |
|  | carbon brushes, lamp | which the value | | which the value | |
|  | carbons, battery | of all the | | of all the | |
|  | carbons and other | materials used | | materials used | |
|  | articles of graphite or | does not exceed | | does not exceed | |
|  | other carbon, with or | 70% of the ex- | | 70% of the ex- | |
|  | without metal, of a | works price of | | work price of | |
|  | kind used for | the product | | the product | |
|  | electrical purposes |  | |  | |
| 8546 | Electrical insulators | Manufacture in | |  | Manufacture in | |  |
|  | of any material | which the value | | which the value | |
|  |  | of all the | | of all the | |
|  |  | materials used | | materials used | |
|  |  | does not exceed | | does not exceed | |
|  |  | 50% of the ex- | | 70% of the ex- | |
|  |  | works price of | | work price of | |
|  |  | the product | | the product | |

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| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| 8547 | Insulating fittings for | Manufacture in | |  | Manufacture in | |  |
|  | electrical machines, | which the value | | which the value | |
|  | appliances or | of all the | | of all the | |
|  | equipment, being | materials used | | materials used | |
|  | fittings wholly of | does not exceed | | does not exceed | |
|  | insulating materials | 50% of the ex- | | 70% of the ex- | |
|  | apart from any minor | works price of | | work price of | |
|  | components of metal | the product | | the product | |
|  | (for example, |  | |  | |
|  | threaded sockets) |  | |  | |
|  | incorporated during |  | |  | |
|  | moulding solely for |  | |  | |
|  | purposes of assembly |  | |  | |
|  | other than insulators |  | |  | |
|  | of heading No 8546; |  | |  | |
|  | electrical conduit |  | |  | |
|  | tubing and joints |  | |  | |
|  | therefor, of base |  | |  | |
|  | metal lined with |  | |  | |
|  | insulating material |  | |  | |
| 8548 | Waste and scrap of | Manufacture in | |  | Manufacture in | |  |
|  | primary cells, | which the value | | which the value | |
|  | primary batteries and | of all the | | of all the | |
|  | electric | materials used | | materials used | |
|  | accumulators; spent | does not exceed | | does not exceed | |
|  | primary cells, spent | 50% of the ex- | | 70% of the ex- | |
|  | primary batteries and | works price of | | work price of | |
|  | spent electric | the product | | the product | |
|  | accumulators; |  | |  | |
|  | electrical parts of |  | |  | |
|  | machinery or |  | |  | |
|  | apparatus, not |  | |  | |
|  | specified or included |  | |  | |
|  | elsewhere in this |  | |  | |
|  | Chapter |  | |  | |
| Chapter | Railway or tramway | Manufacture in | |  | Manufacture in | |  |
| 86 | locomotives, | which the value | | which the value | |
|  | rolling-stock and | of all the | | of all the | |
|  | parts thereof; railway | materials used | | materials used | |
|  | or tramway track | does not exceed | | does not exceed | |
|  | fixtures and fittings | 70% of the ex- | | 70% of the ex- | |
|  | and parts thereof; | works price of | | work price of | |
|  | mechanical | the product | | the product | |
|  | (including |  | |  | |
|  | electro-mechanical) |  | |  | |
|  | traffic signalling |  | |  | |
|  | equipment of all |  | |  | |
|  | kinds |  | |  | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)**  **(4)** | **or** | **(5)**  **(6)** | **or** |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| ex | Vehicles other than | Manufacture in |  | Manufacture in |  |
| Chapter | railway or tramway | which the value | which the value |
| 87 | rolling-stock, and | of all the | of all the |
|  | parts and accessories | materials used | materials used |
|  | thereof; except for: | does not exceed | does not exceed |
|  |  | 50% of the ex- | 70% of the ex- |
|  |  | works price of | work price of |
|  |  | the product | the product |
| 8711 | Motorcycles  (including mopeds) and cycles fitted with an auxiliary motor, with or without  side-cars; side-cars | Manufacture from materials of any heading, except that of the product  or |  | Manufacture from materials of any heading, except that of the product  or |  |
|  |  | Manufacture in which the value of all the materials used does not exceed 70% of the ex- works price of the product | Manufacture in which the value of all the materials used does not exceed 70% of the ex- works price of the product |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3) or**  **(4)** | | **(5) or**  **(6)** | |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| ex  Chapter 88 | Aircraft, spacecraft,  and parts thereof; except for: | Manufacture from materials of any heading, except that of the product  or Manufacture in  which the value of all the  materials used does not exceed 70% of the ex- works price of the product |  | Manufacture from materials of any heading, except that of the product | Manufacture in  which the value of all the materials used does not exceed 70% of the ex- work price of the product |
| ex 8804 | Rotochutes | Manufacture from materials of any heading, including other materials of heading 8804  or Manufacture in  which the value of all the  materials used does not exceed 70% of the ex- work price of the product |  | Manufacture  from materials of any heading including other materials of heading No 8804 | Manufacture in  which the value of all the materials used does not exceed 70% of the ex- work price of the product |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3) or**  **(4)** | | **(5) or**  **(6)** | |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| Chapter  89 | Ships, boats and  floating structures | Manufacture from materials of any heading, except that of the product  or Manufacture in  which the value of all the  materials used does not exceed 70% of the ex- works price of the product |  | Manufacture from materials of any heading, except that of the product | Manufacture in  which the value of all the materials used does not exceed 70% of the ex- work price of the product |
| ex Chapter  90 | Optical, photographic,  cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for: | Manufacture from materials of any heading, except that of the product  or Manufacture in  which the value  of all the materials used does not exceed 70% of the ex- works price of the product |  | Manufacture from materials of any heading, except that of the product | Manufacture in which the value  of all the materials used does not exceed 70% of the ex- work price of the product |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| 9002 | Lenses, prisms, | Manufacture in | |  | Manufacture in | |  |
|  | mirrors and other | which the value | | which the value | |
|  | optical elements, of | of all the | | of all the | |
|  | any material, | materials used | | materials used | |
|  | mounted, being parts | does not exceed | | does not exceed | |
|  | of or fittings for | 50% of the ex- | | 70% of the ex- | |
|  | instruments or | works price of | | work price of | |
|  | apparatus, other than | the product | | the product | |
|  | such elements of |  | |  | |
|  | glass not optically |  | |  | |
|  | worked |  | |  | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| 9033 | Parts and accessories | Manufacture in | |  | Manufacture in | |  |
|  | (not specified or | which the value | | which the value | |
|  | included elsewhere | of all the | | of all the | |
|  | in this Chapter) for | materials used | | materials used | |
|  | machines, | does not exceed | | does not exceed | |
|  | appliances, | 50% of the ex- | | 70% of the ex- | |
|  | instruments or | works price of | | work price of | |
|  | apparatus of Chapter | the product | | the product | |
|  | 90 |  | |  | |
| Chapter | Clocks and watches | Manufacture in | |  | Manufacture in | |  |
| 91 | and parts thereof | which the value | | which the value | |
|  |  | of all the | | of all the | |
|  |  | materials used | | materials used | |
|  |  | does not exceed | | does not exceed | |
|  |  | 50% of the ex- | | 70% of the ex- | |
|  |  | works price of | | work price of | |
|  |  | the product | | the product | |
| Chapter | Musical instruments; | Manufacture in | |  | Manufacture in | |  |
| 92 | parts and accessories | which the value | | which the value | |
|  | of such articles | of all the | | of all the | |
|  |  | materials used | | materials used | |
|  |  | does not exceed | | does not exceed | |
|  |  | 70% of the ex- | | 70% of the ex- | |
|  |  | works price of | | work price of | |
|  |  | the product | | the product | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)**  **(4)** | **or** | **(5)**  **(6)** | **or** |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| Chapter | Arms and | Manufacture in |  | Manufacture in |  |
| 93 | ammunition; parts | which the value | which the value |
|  | and accessories | of all the | of all the |
|  | thereof | materials used | materials used |
|  |  | does not exceed | does not exceed |
|  |  | 50% of the ex- | 50% of the ex- |
|  |  | works price of | work price of |
|  |  | the product | the product |
| Chapter  94 | Furniture; bedding,  mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated  name-plates and the like; prefabricated buildings | Manufacture from materials of any heading, except that of the product  or Manufacture in  which the value of all the materials used does not exceed 50% of the ex- works price of the product |  | Manufacture  from materials of any heading, except that of the product | Manufacture in  which the value of all the materials used does not exceed 70% of the ex- work price of the product |
| Ex  Chapter 95 | Toys, games and  sports requisites; parts and accessories thereof; except for: | Manufacture from materials of any heading, except that of the product  or Manufacture in  which the value of all the  materials used does not exceed 50% of the ex- works price of the product |  | Manufacture from materials of any heading, except that of the product | Manufacture in  which the value of all the materials used does not exceed 70% of the ex- works price of the product |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3) or**  **(4)** | | **(5) or**  **(6)** | |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| ex 9506 | Golf clubs and parts  thereof | Manufacture  from materials of any heading, except that of the product.  However, roughly-shaped blocks for making golf- club heads may be used |  | Manufacture  from materials of any heading, except that of the product.  However, roughly shaped blocks for making golf club heads may be used |  |
| ex  Chapter 96 | Miscellaneous  manufactured articles; except for: | Manufacture from materials of any heading, except that of the product  or Manufacture in  which the value  of all the materials used does not exceed 50% of the ex- works price of the product |  | Manufacture from materials of any heading, except that of the product | Manufacture in  which the value of all the materials used does not exceed 70% of the ex- works price of the product |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3) or**  **(4)** | | **(5) or**  **(6)** | |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| 9601 and  9602 | Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding.  Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatine (except gelatine of heading 3503) and articles of unhardened gelatine | Manufacture  from materials of any heading |  | Manufacture  from materials of any heading |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)**  **(4)** | **or** | **(5)**  **(6)** | **or** |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| 9603 | Brooms, brushes | Manufacture in |  | Manufacture in |  |
|  | (including brushes | which the value | which the value |
|  | constituting parts of | of all the | of all the |
|  | machines, appliances | materials used | materials used |
|  | or vehicles), hand- | does not exceed | does not exceed |
|  | operated mechanical | 50% of the ex- | 70% of the ex- |
|  | floor sweepers, not | works price of | work price of |
|  | motorized, mops and | the product | the product |
|  | feather dusters; |  |  |
|  | prepared knots and |  |  |
|  | tufts for broom or |  |  |
|  | brush making; paint |  |  |
|  | pads and rollers, |  |  |
|  | squeegees (other than |  |  |
|  | roller squeegees) |  |  |
| 9605 | Travel sets for | Each item in the |  | Each item in |  |
|  | personal toilet, | set must satisfy | the set must |
|  | sewing or shoe or | the rule which | satisfy the rule, |
|  | clothes cleaning | would apply to | which would |
|  |  | it if it were not | apply to it if it |
|  |  | included in the | were not |
|  |  | set. However, | included in the |
|  |  | non-originating | set However, |
|  |  | articles may be | non-originating |
|  |  | incorporated, | articles may be |
|  |  | provided that | incorporated, |
|  |  | their total value | provided their |
|  |  | does not exceed | total value does |
|  |  | 15% of the ex- | not exceed 15% |
|  |  | works price of | of the ex-work |
|  |  | the set | price of the set |
| 9606 | Buttons,  press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks | Manufacture:   * from materials of any heading, except that of the product, and * in which the value of all the materials used does not exceed 50% of the ex- works price of the product |  | Manufacture in  which all the materials used are classified within a heading other than that of the product | Manufacture in  which the value of all the materials used does not exceed 70% of the ex- work price of the product |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | | | |
| **(1)** | **(2)** |  | **(3)** | **or** |  | **(5)** | **or** |
|  |  | **(4)** |  |  | **(6)** |  |  |
|  |  | **For UK Exports to**  **the EAC** | | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | | **For EAC Exports to**  **the UK** |
| 9608 | Ball-points pens; | Manufacture | |  | Manufacture | |  |
|  | felt-tipped and other | from materials | | from materials | |
|  | porous-tipped pens | of any heading, | | of any heading, | |
|  | and markers; | except that of | | except that of | |
|  | fountain pens, | the product. | | the product. | |
|  | stylograph pens and | However, nibs | | However, nibs | |
|  | other pens; | or nib-points of | | or nib-points | |
|  | duplicating stylos; | the same | | classified | |
|  | propelling or sliding | heading as the | | within the same | |
|  | pencils; penholders, | product may be | | heading may be | |
|  | pencil-holders and | used | | used | |
|  | similar holders; parts |  | |  | |
|  | (including caps and |  | |  | |
|  | clips) of the |  | |  | |
|  | foregoing articles, |  | |  | |
|  | other than those of |  | |  | |
|  | heading No 9609 |  | |  | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Chapter/heading/sub-heading** | **Description of product** | **Working or processing carried out on non-originating materials that confers originating status** | | | |
| **(1)** | **(2)** | **(3)**  **(4)** | **or** | **(5)**  **(6)** | **or** |
|  |  | **For UK Exports to**  **the EAC** | **For UK Exports to**  **the EAC** | **For EAC Exports to**  **the UK** | **For EAC Exports to**  **the UK** |
| 9612 | Typewriter or similar  ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes | Manufacture:   * from materials of any heading, except that of the product, and * in which the value of all the materials used does not exceed 60% of the ex- works price of the product |  | Manufacture in  which all the materials used are classified within a heading other than that of the product | Manufacture in  which the value of all the materials used does not exceed 70% of the ex- work price of the product |
| 9613 20 | Pocket lighters, gas | Manufacture in |  | Manufacture in |  |
|  | fuelled, refillable | which the total | which the total |
|  |  | value of the | value of the |
|  |  | materials of | materials of |
|  |  | heading 9613 | heading 9613 |
|  |  | used does not | used does not |
|  |  | exceed 30% of | exceed 30% of |
|  |  | the ex-works | the ex-works |
|  |  | price of the | price of the |
|  |  | product | product |
| 9614 | Smoking pipes | Manufacture |  | Manufacture |  |
|  | (including pipe | from materials | from materials |
|  | bowls) and cigar or | of any heading | of any heading |
|  | cigarette holders, and |  |  |
|  | parts thereof |  |  |
| 9619 | Sanitary towels | Manufacture in |  | Manufacture in |  |
|  | (pads) and tampons, | which all the | which all the |
|  | napkins and napkin | materials used | materials used |
|  | liners for babies and | are classified | are classified |
|  | similar articles, of | within a | within a |
|  | any material | heading other | heading other |
|  |  | than that of the | than that of the |
|  |  | product | product |
| Chapter | Works of art, | Manufacture |  | Manufacture |  |
| 97 | collectors' pieces and | from materials | from materials |
|  | antiques | of any heading, | of any heading, |
|  |  | except that of | except that of |
|  |  | the product | the product |

## ANNEX III

**FORM FOR MOVEMENT CERTIFICATE**

1. Movement certificates EUR 1 shall be made out on the form of which a specimen appears in this Annex. This form shall be printed in one or more of the languages in which the United Kingdom-EAC Agreement is drawn up. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State if they are handwritten, they shall be completed in ink and in capital letters.
2. Each certificate shall measure 210 x 297mm, a tolerance of up to plus 8mm or minus 5mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25g/m2. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
3. The exporting States may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

**MOVEMENT CERTIFICATE**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. **Exporter***(name, full address, country)* | | | **EUR 1 No A** 000.000 | | | | | |
| See notes overleaf before completing this form | | | | | |
| 2. **Certificate used in preferential trade between**  **and**  *(insert appropriate countries, groups of countries or territories)* | | | | | |
| 3. **Consignee***(name, full address, country) (Optional)* | | |
| 4. **Country, group of countries or territory in which the products are considered as originating** | | | | 5. **Country, group of countries or territory of destination** | |
| 6. **Transport details***(Optional)* | | | 7. **Remarks** | | | | | |
| 8. **Item number; Marks and numbers; Number and kind of package[[9]](#footnote-9); Description of goods** | | | | | | 9. **Gross mass (kg) or other measure (litres, m3, etc.)** | | 10. **Invoices**  *(Optional)* |
| **11. CUSTOMS ENDORSEMENT**  Declaration certified  Export document[[10]](#footnote-10)  Form....................................No.................  Customs office.........................................  Issuing country or territory  ……………………………..............  Date....................................................  ...........................................................  *(Signature)* | Stamp | | | | **12. DECLARATION BY THE EXPORTER** I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.  Place and date….................................  …………………………………  *(Signature)* | | | |
| **13. Request for verification**, to: | | **14. Result of verification** | | | | | | |
| Verification carried out shows that this certificate | | | | | | |
| ☒ | | was issued by the customs office indicated and that the information contained therein is accurate. | | | | |
| ☐ | | does not meet the requirements as to authenticity and accuracy (see remarks appended). | | | | |
| Verification of the authenticity and accuracy of this certificate is requested | |  | | | | | | |
| .................................................................................  *(Place and date)* | | ..................................................................................  *(Place and date)* | | | | | | |
| ......................................................................Stamp | | ………………………………………….Stamp | | | | | | |
| ………………………………………  ............................ *(Signature)* | | …………………………………………….  ............................ *(Signature)* | | | | | | |
|  | | (\*) Insert X in the appropriate box. | | | | | | |

NOTES

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

**APPLICATION FOR A MOVEMENT CERTIFICATE**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **1. Exporter***(name, full address, country)* | **EUR 1 No A** 000.000 | | | |
| See notes overleaf before completing this form | | | |
| **2. Application for a certificate to be used in preferential trade between**  **and**  *(insert appropriate countries or groups of countries or territories)* | | | |
| **3. Consignee***(name, full address, country) (Optional)* |
| **4. Country, group of countries or territory in which the products are considered as originating** | | **5. Country, group of countries or territory of destination** | |
| **6. Transport details***(Optional)* | **7. Remarks** | | | |
| **8. Item number; Marks and numbers; Number and kind of packages; Description of goods** | | **9. Gross mass (kg) or other measure (litres, m3, etc.)** | | **10. Invoices**  *(Optional)* |

**DECLARATION BY THE EXPORTER**

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

DECLARE that the goods meet the conditions required for the issue of the attached certificate; SPECIFY as follows the circumstances which have enabled these goods to meet the above conditions:

……………………………………………………………………………………………………………

……………………………………………………………………………………………………………

……………………………………………………………………………………………………………

……………………………………………………………………………………………………………

SUBMIT the following supporting documents:

……………………………………………………………………………………………………………

……………………………………………………………………………………………………………

……………………………………………………………………………………………………………

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

REQUEST the issue of the attached certificate for these goods.

……………………………………………………………………………………………………………

……………………………………………………………………………………………………………

……………………………………………………………………………………………………………

……………………………………………………………………………………………………………

……………………………………………

*(Place and date)*

……………………………………………

*(Signature)*

## ANNEX IV

**ORIGIN DECLARATION**

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

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

……………………………………**(3)**

(Place and date)

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

NOTES

(1)When the origin declaration is made out by an approved exporter within the meaning of Article 23 of the Origin Reference Document, the authorization number of the approved exporter must be entered in this space. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

(2)Origin of products to be indicated.

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

(4)See Article 22(5) of the Origin Reference Document. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

## ANNEX Va

**SUPPLIER DECLARATION FOR PRODUCTS HAVING PREFERENTIAL ORIGIN STATUS**

I, the undersigned, declare that the goods listed on this invoice....................................................(1) were produced in................................(2) and satisfy the rules of origin governing preferential trade between the EAC Partner States and the United Kingdom.

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

.............................….................................................(3)...................................................................................(4)

....................................................(5)

Note

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

1. – If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: "............................ listed on this invoice and marked ……….................... were produced...............................".

– If a document other than an invoice or an annex to the invoice is used (see Article 30(3)), the name of the document concerned shall be mentioned instead of the word "invoice".

1. The United Kingdom, EAC Partner State, the European Union, Member State, OCT or other ACP State. Where an EAC Partner State, the European Union, Member State, OCT or another ACP State is given, a reference must also be made to the United Kingdom customs office holding any EUR 1 (s) concerned, giving the No of the certificate(s) concerned and, if possible, the relevant customs entry No involved.
2. Place and date.
3. Name and function in company.
4. Signature.

## ANNEX Vb

**SUPPLIER DECLARATION FOR PRODUCTS NOT HAVING PREFERENTIAL ORIGIN STATUS**

I, the undersigned, declare that the goods listed on this invoice....................(1) were produced in......................(2) and incorporate the following components or materials which do not have an EAC Partner State, EU, other ACP State, OCT or United Kingdom origin for preferential trade:

.......................................................(3).......................................................(4).................................................(5)

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

.....................................................................….................................................................................................

.......................................................................................................................................................................(6)

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

.................................................................(7).................................................................................................(8)

........................................................................................................................................................................(9)

Note

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

1. – If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: " ………. listed on this invoice and marked ……………………….were produced ………….".

– If a document other than an invoice or an annex to the invoice is used (see Article 30(3)), the name of the document concerned shall be mentioned instead of the word "invoice".

1. The United Kingdom, EAC Partner State, European Union, Member State, OCT or another ACP State.
2. Description is to be given in all cases. The description must be adequate and should be sufficiently detailed to allow the tariff classification of the goods concerned to be determined.
3. Customs values to be given only if required.
4. Country of origin to be given only if required. The origin to be given must be a preferential origin, all other origins to be given as "third country".
5. "and have undergone the following processing in [the United Kingdom] [EAC Partner State] [the European Union] [Member State] [OCT] [other ACP State].................................", to be added with a description of the processing carried out if this information is required.
6. Place and date.
7. Name and function in company.
8. Signature.

## ANNEX Vc

Long-term supplier’s declaration for products having preferential origin status as provided for in Article 28 (6)

I, the undersigned, declare that the goods described below:

...........................................................................................(1)

…………………………………………………………...(2)

which are regularly supplied to …………………………..(3), originate in ……………………(4) and satisfy the rules of origin governing preferential trade with…………………………..(5).

This declaration is valid for all further shipments of these goods dispatched from ………….to ……………….(6).

I undertake to inform.................................immediately this declaration is no longer valid.

I undertake to make available to the Customs authorities any further supporting documents they require.

………………………………………………(7)

………………………………………………(8)

………………………………………………(9)

Note

1. Description
2. Commercial designation as used on the invoices, e.g. model no.
3. Name of company to which goods are supplied
4. The country, group of countries or territory, from which the goods originate
5. Country, group of countries or territories concerned
6. Give the dates. The period shall not exceed 12 months
7. Place and date
8. Name and position, name and address of company
9. Signature

## ANNEX Vd

Long-term supplier’s declaration for products not having preferential origin status as provided for in Article 28 (6)

I, the undersigned, supplier of the goods covered by this document, which are regularly sent to ……….………(1) declare that:

The following materials which do not originate in the UK, EAC Partner States, EU, OCT or other ACP States have been used to produce these goods.

| **Description of goods supplied** | **Description of non- originating materials used**  **(2)** | **HS heading of non- originating materials used**  **(3)** | **Value of non-originating materials used**  **(4)** |
| --- | --- | --- | --- |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

All the other materials used to produce these goods originate in the UK, EAC Partner States, EU, OCT or other ACP States.

This declaration is valid for all further shipments of these products dispatched from................to..............(5).

I undertake to inform........................................immediately if this declaration is no longer valid.

I undertake to make available to the Customs authorities any further supporting documents they require.

.....................................................(6)

.....................................................(7)

.....................................................(8)

Note

1. Customer’s name and address
2. When the invoice, delivery note or other commercial document to which the declaration is annexed relates to a variety of goods, or goods not incorporating the same proportion of non-originating materials, the supplier must clearly differentiate between them.
3. To be completed only where relevant.
4. “Value” means the Customs value of the materials at the time of importation of the non-originating materials used, or, if this is not known, the first ascertainable price paid for the materials in the UK, EAC Partner States, EU, OCT or other ACP States.
5. Give the dates. The period should not exceed 12 months.
6. Place and date.
7. Name and position, name and address of company.
8. Signature.

## ANNEX VI

**INFORMATION CERTIFICATE**

1. The form of information certificate given in this Annex shall be used and be printed in one or more of the official languages in which the United Kingdom-EAC Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting State. Information certificates shall be completed in one of those languages; if they are handwritten, they shall be completed in ink in capital letters. They shall bear a serial number, whether or not printed, by which they can be identified.
2. The information certificate shall measure 210 x 297mm, a tolerance of up to plus 8mm or minus 5mm in the length may be allowed. The paper must be white, sized for writing, not containing mechanical pulp and weighing not less than 25g/m2.
3. The national administrators may reserve the right to print the forms themselves or may have them printed by printers approved by them. In the latter case, each form must include a reference to such approval. The forms shall bear the name and address of the printer or a mark by which the printer can be identified.

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. Supplier(1) | | | | | | | INFORMATION CERTIFICATE  to facilitate the issue of a  MOVEMENT CERTIFICATE  for preferential trade between the  UNITED KINGDOM  and  AN EAC PARTNER STATE | | | | | | | |
| 2. Consignee (1) | | | | | | |
| 3. Processor (1) | | | | | | | 4. State in which the working or processing has been carried out | | | | | | | |
| 6. Customs office of importation (1) | | | | | | | 5. For official use | | | | | | | |
| 7. Import document (2)  Form:............................No:..........................  Series:………………………….…………  Date: | | | | | | |
| **GOODS SENT TO A STATE OF DESTINATION** | | | | | | | | | | | | | | |
| 8. Marks, numbers, quantity and kind of package | | | | 9. Harmonised Commodity Description and Coding System heading/subheading number (HS code) | | | | | 10. Quantity (1) | | | | | |
| 11. Value (4) | | | | | |
| **IMPORTED GOODS USED** | | | | | | | | | | | | | | |
| 12. Harmoised Commodity Description and Coding System heading/subheading number (HS code) | | | | | | | | 13. Country of origin | 14. Quantity (3) | | | 15. Value (2)(5) | | |
| 16. Nature of the working or processing carried out | | | | | | | | | | | | | | |
| 17. Remarks | | | | | | | | | | | | | | |
| 18. **CUSTOMS ENDORSEMENT**  Declaration certified: | | | | | |  | | 19. **DECLARATION BY THE SUPPLIER**  1, the undersigned, declare that the information on this certificate is accurate. | | | | | | |
| Document….………….  Form:.................No:….....  Customs office:…………..... | | | | | |
| Date: |  |  |  | |  | …………………..… | |  |  | |  |  |
|  | | | | | | Place:……………….Date….…………… | | | | | | |
|  | | | | | | Stamp | |  | | | | | | |
| ……………………………….  (Signature) | | | | | |  | | …….. ……… ……………..….. …………  (Signature) | | | | | | |
|  | | | | | |  | |  | | | | | | |

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

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

CROSS REFERENCES

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

## ANNEX VII

**FORM FOR APPLICATION FOR A DEROGATION**

|  |  |
| --- | --- |
| 1. Commercial description of the finished product    1. Customs classification (HS Code) | 2. Anticipated annual quantity of exports to the United Kingdom(weight, No of pieces, meters or other unit) |
| 3. Commercial description of third country materials Customs classification (H.S code) | 4. Anticipated annual quantity of third country materials to be used |
| 5. Value of third country materials | 6. Value of finished products |
| 7. Origin of third country materials | 8. Reasons why the rule of origin for the finished product cannot be fulfilled |
| 9. Commercial description of materials originating in States or territories referred to in Articles 4 and 5 | 10. Anticipated annual quantity of materials originating in States or territories referred to in Articles 4 and 5 to be used |
| 11. Value of materials of States or territories referred to in Articles 4 and 5 | 12. Working or processing carried out in States or territories referred to in Articles 4 and 5 on third country materials without obtaining origin |
| 13. Duration requested for derogation from........................to.......................... |
| 14. Detailed description of working and processing in the EAC Partner State(s): | 15. Capital structure of the firm(s) concerned |
| 16. Amount of investments made/foreseen |
| 17. Staff employed/expected |
| 1. Value added by the working or processing in the EAC Partner State(s):    1. Labour:    2. Overheads:    3. Others: | 20. Possible developments to overcome the need for a derogation |
| 19. Other possible sources of supply for materials | 21. Observations |

NOTES

1. If the boxes in the form are not sufficient to contain all relevant information, additional pages may be attached to the form. In this case, the mention "see annex" shall be entered in the box concerned.
2. If possible, samples or other illustrative material (pictures, designs, catalogues, etc.) of the final product and of the materials should accompany the form.
3. A form shall be completed for each product covered by the request.

Boxes 3, 4, 5, 7: "third country" means any country which is not referred to in Articles 4 and 5.

Box 12: If third country materials have been worked or processed in the States or territories referred to in Articles 4 and 5 without obtaining origin, before being further processed in the EAC Partner State requesting the derogation, indicate the working or processing carried out in the States or territories referred to in Articles 4 and 5.

Box 13: The dates to be indicated are the initial and final one for the period in which EUR 1 certificates may be issued under the derogation.

Box 18: Indicate either the percentage of added value in respect of the ex-works price of the product or the monetary amount of added-value for unit of product.

Box 19: If alternative sources of material exist, indicate here what they are and, if possible, the reasons of cost or other reasons why they are not used.

Box 20: Indicate possible further investments or suppliers' differentiation which make the derogation necessary for only a limited period of time.

## ANNEX VIII

**OVERSEAS COUNTRIES AND TERRITORIES**

Within the meaning of this Origin Reference Document "overseas countries and territories" shall mean the countries and territories listed below:

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

1. Overseas countries and territories that have special relations with the Kingdom of Denmark:
   * Greenland.
2. Overseas countries and territories that have special relations with the French Republic:
   * New Caledonia and Dependencies,
   * French Polynesia,
   * French Southern and Antarctic Territories,
   * Wallis and Futuna Islands,
   * Saint Barthelemy,
   * Saint Pierre and Miquelon.
3. Overseas countries and territories that have special relations with the Kingdom of the Netherlands:
   * Aruba,
   * Bonaire,
   * Curaçao,
   * Saba,
   * Sint Eustatius,
   * Sint Maarten.
4. Overseas countries and territories that have special relations with the United Kingdom of Great Britain and Northern Ireland:
   * Anguilla,
   * Bermuda,
   * Cayman Islands,
   * Falkland Islands,
   * South Georgia and South Sandwich Islands,
   * Montserrat,
   * Pitcairn,
   * Saint Helena, Ascension and Tristan da Cunha,
   * British Antarctic Territory,
   * British Indian Ocean Territory,
   * Turks and Caicos Islands,
   * British Virgin Islands.

## ANNEX IX

**PRODUCTS FOR WHICH THE CUMULATION PROVISIONS REFERRED TO IN ARTICLE 4 APPLY**

| **Chapter / Heading / Sub-heading** | **Description** |
| --- | --- |
| 1701 | Cane or beet sugar and chemically pure sucrose, in solid form. |
| 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. |
| Ex 1704 90 corresponding to 1704 90 99 | Sugar confectionery, not containing cocoa (excl. chewing gum; liquorice extract containing more than 10% by weight of sucrose but not containing other added substances; white chocolate; pastes, including marzipan in immediate packings of a net content of 1 kg or more; throat pastilles and cough drops; sugar-coated (panned) goods; gum confectionery and jelly confectionery, including fruit pastes in the form of sugar confectionery; boiled sweets; toffees; caramels and similar sweet; compressed tablets) |
| ex 1302.20 | Pectic substances, pectinates and pectates, added sugar or other sweetening matter |
| Ex 1806 10 corresponding to 1806 10 30 | Cocoa powder, containing 65% or more but less than 80% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose |
| Ex 1806 10 corresponding to 1806 10 90 | Cocoa powder containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose |
| Ex 1806 20 corresponding to 1806 20 95 | Food preparations containing cocoa in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg (excl. cocoa powder, preparations containing 18% or more by weight of cocoa butter or containing a combined weight of 25% or more of cocoa butter and milkfat; chocolate milk crumb; chocolate flavour coating; chocolate and chocolate products; sugar confectionery and substitutes thereof made from sugar substitution products, containing cocoa; spreads containing cocoa; preparations containing cocoa for making beverages) |
| Ex 1901 90 corresponding to 1901 90 99 | Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included, food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included (excl. food preparations containing nor or less than 1.5% milkfat, 5% sucrose (including invert sugar) or isoglucose, 5% glucose or starch; food preparations in powder form of goods of headings 0401 to 0404; preparations for infant use, put up for retail sale; mixes and doughs for the preparation of bakers' wares of heading 1905) |
| Ex 2101 12 corresponding to 2101 12 98 | Products with a basis of coffee (excl. extracts, essences and concentrates of coffee and preparations with a basis of these extracts, essences or concentrates) |
| Ex 2101 12 corresponding to 2101 12 98 | Products with a basis of tea or maté (excl. extracts, essences and concentrates of tea or maté and preparations with a basis of these extracts, essences or concentrates) |
| Ex 2106 90 corresponding to 2106 90 59 | Flavoured or coloured sugar syrups (excl. isoglucose syrups, lactose syrup, glucose syrup and maltodextrine syrup) |
| Ex 2106 90 corresponding to 2106 90 98 | Food preparations not elsewhere specified or included (excl. protein concentrates and textured protein substances; compound alcoholic preparations, other than those based on odoriferous substance, of a kind used for the manufacture of beverages; flavoured or coloured sugar syrups; preparations containing no less than 1.5% milkfat; 5% sucrose or isoglucose, 5% glucose or starch) |
| Ex3302 10 corresponding to 3302 10 29 | Preparations based on odoriferous substances of a kind used as raw materials in the drinks industries containing all flavouring agents characterising a beverage with an actual alcoholic strength by volume not exceeding 0.5% (excl. preparations containing no less than 1.5% milkfat, 5% sucrose or isoglucose, 5 glucose or starch) |

1. For the purpose of the implementation of this specific exclusion, non preferential rules of origin applicable at the UK border should apply [↑](#footnote-ref-1)
2. An enhanced arrangement is one provided for in the Trade Preference Scheme for developing countries, where a country or territory is granted more preferential import duty arrangements, than it would otherwise receive under the scheme, provided it meets the specified conditions for “enhanced preferences” as defined in Regulation 9 of The Trade Preference Scheme (Developing Countries Trading Scheme) Regulations 2023. [↑](#footnote-ref-2)
3. For the purpose of the implementation of this specific exclusion, non preferential rules of origin applicable at the UK border should apply [↑](#footnote-ref-3)
4. For the purpose of the implementation of this specific exclusion, non preferential rules of origin applicable at the UK border should apply [↑](#footnote-ref-4)
5. The UK will provide for a form to be used by ACP States for the purposes of the notification. The form will at least cover the following elements: the description of materials used for cumulation and the origin of materials. [↑](#footnote-ref-5)
6. This example is given for the purpose of explanation only. It is not legally binding. [↑](#footnote-ref-6)
7. See Introductory Note 7.4. [↑](#footnote-ref-7)
8. See Introductory Note 7.4. [↑](#footnote-ref-8)
9. If goods are not packed, indicate number of articles or state "In bulk" as appropriate. [↑](#footnote-ref-9)
10. Complete only where the regulations of the exporting country or territory require. [↑](#footnote-ref-10)