

C1	C2	C3	C4		C5	C6	C7	C8	C9	
			A	Date of Application						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G	Cat 'G' Excluded List	Notation '1' duty applicable	Notation '1' duty not applicable	B	C	D	E	F
8007 00 90	15		1		0-5 years	6-10 years	11-15 years	16-20 years		21-25 years
8101 10 00	0			1						
8101 93 00	0			1						
8101 94 00	0			1						
8101 95 00	0			1						
8101 96 00	0			1						
8101 97 00	0			1						
8101 99 00	0			1						
8102 10 00	0			1						
8102 94 00	0			1						
8102 95 00	0			1						
8102 96 00	0			1						
8102 97 00	0			1						
8102 99 00	0			1						
8103 20 00	0			1						
8103 30 00	0			1						
8103 90 00	0			1						
8104 11 00	0			1						
8104 19 00	0			1						
8104 20 00	0			1						
8104 30 00	0			1						
8104 90 00	0			1						
8105 20 00	0			1						
8105 30 00	0			1						
8105 90 00	0			1						
8106 00 00	0			1						
8107 20 00	0			1						

C1	C2	C3	C4		C5	C6	C7	C8	C9	
			A	Date of Application						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G	Cat 'G' Excluded List	Notation '1' duty applicable	Notation '1' duty not applicable	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years
8107 30 00	0			1						
8107 90 00	0			1						
8108 20 00	0			1						
8108 30 00	0			1						
8108 90 00	0			1						
8109 20 00	0			1						
8109 30 00	0			1						
8109 90 00	0			1						
8110 10 00	0			1						
8110 20 00	0			1						
8110 90 00	0			1						
8111 00 00	0			1						
8112 12 00	0			1						
8112 13 00	0			1						
8112 19 00	0			1						
8112 21 00	0			1						
8112 22 00	0			1						
8112 29 00	0			1						
8112 30 00	0			1						
8112 40 00	0			1						
8112 51 00	0			1						
8112 52 00	0			1						
8112 59 00	0			1						
8112 92 00	0			1						
8112 99 00	0			1						
8113 00 00	0			1						
8201 10 00	0			1						

C1	C2	C3		C4	C5	C6	C7	C8	C9
		CAT G	A						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	Cat 'G' Excluded List	Date of Application	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years	
		Notation '1' duty applicable	Notation '1' duty not applicable						
8201 20 00	0		1						
8201 30 00	0		1						
8201 40 00	0		1						
8201 50 00	0		1						
8201 60 00	0		1						
8201 90 00	0		1						
8202 10 00	0		1						
8202 20 00	0		1						
8202 31 00	0		1						
8202 32 00	0		1						
8202 39 00	0		1						
8202 40 00	0		1						
8202 91 00	0		1						
8202 99 00	0		1						
8203 10 00	0		1						
8203 20 00	0		1						
8203 30 00	0		1						
8203 40 00	0		1						
8204 11 00	0		1						
8204 12 00	0		1						
8204 20 00	0		1						
8205 10 00	0		1						
8205 20 00	0		1						
8205 30 00	0		1						
8205 40 00	0		1						
8205 51 00	0		1						
8205 59 00	0		1						

C1	C2	C3	C4		C5	C6	C7	C8	C9
			A	Date of Application					
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G	Cat 'G' Excluded List	Notation '1' duty applicable	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years
8205 60 00	0			Notation '1' duty not applicable	1				
8205 70 00	0				1				
8205 80 00	0				1				
8205 90 00	0				1				
8206 00 00	0				1				
8207 11 00	0				1				
8207 13 00	0				1				
8207 19 00	0				1				
8207 20 00	0				1				
8207 30 00	0				1				
8207 40 00	0				1				
8207 50 00	0				1				
8207 60 00	0				1				
8207 70 00	0				1				
8207 80 00	0				1				
8207 90 00	0				1				
8208 10 00	0				1				
8208 20 00	0				1				
8208 30 00	0				1				
8208 40 00	0				1				
8208 90 00	0				1				
8209 00 00	0				1				
8210 00 10	0				1				
8210 00 20	0				1				
8210 00 90	0				1				
8211 10 00	0				1				
8211 91 00	0				1				

C1	C2	C3	C4		C5	C6	C7	C8	C9
			A	Date of Application					
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G	Cat 'G' Excluded List	Notation '1' duty applicable	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years
8211 92 00	0			1					
8211 93 10	40		1						
8211 93 90	0			1					
8211 94 00	0			1					
8211 95 00	0			1					
8212 10 00	0			1					
8212 20 00	0			1					
8212 90 00	0			1					
8213 00 00	0			1					
8214 10 00	0			1					
8214 20 00	0			1					
8214 90 00	0			1					
8215 10 00	0			1					
8215 20 00	0			1					
8215 91 00	0			1					
8215 99 00	0			1					
8250 90 00	0			1					
8301 10 00	0			1					
8301 20 00	0			1					
8301 30 00	0			1					
8301 40 00	0			1					
8301 50 00	0			1					
8301 60 00	0			1					

C1	C2	C3	C4		C5	C6	C7	C8	C9
			A	Date of Application					
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G Cat 'G' Excluded List	Notation '1' duty applicable	Notation '1' duty not applicable	B 0-5 years	C 6-10 years	D 11-15 years	E 16-20 years	F 21-25 years
8301 70 00	0			1					
8302 10 00	0			1					
8302 20 00	0			1					
8302 30 00	0			1					
8302 41 00	15	1							
8302 42 00	0			1					
8302 49 00	0			1					
8302 50 00	15	1							
8302 60 00	0			1					
8303 00 00	0			1					
8304 00 00	25	1							
8305 10 00	0			1					
8305 20 00	0			1					
8305 90 00	0			1					
8306 10 00	25	1							
8306 21 00	25	1							
8306 29 00	25	1							
8306 30 00	25	1							
8307 10 00	0			1					
8307 90 00	0			1					
8308 10 00	0			1					
8308 20 00	0			1					
8308 90 00	0			1					
8309 10 00	25	1							
8309 90 00	0			1					

C1	C2	C3	C4		C5	C6	C7	C8	C9
			A	Date of Application					
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G	Cat 'G' Excluded List	Notation '1' duty not applicable	B	C	D	E	F
8310 00 00	25	1			0-5 years	6-10 years	11-15 years	16-20 years	21-25 years
8311 10 00	0			1					
8311 20 00	0			1					
8311 30 00	0			1					
8311 90 00	0			1					
8401 10 00	0			1					
8401 20 00	0			1					
8401 30 00	0			1					
8401 40 00	0			1					
8402 11 00	0			1					
8402 12 00	0			1					
8402 19 00	0			1					
8402 20 00	0			1					
8402 90 00	0			1					
8403 10 00	0			1					
8403 90 00	0			1					
8404 10 00	0			1					
8404 20 00	0			1					
8404 90 00	0			1					
8405 10 00	0			1					
8405 90 00	0			1					
8406 10 00	0			1					
8406 19 00	0			1					
8406 81 00	0			1					
8406 82 00	0			1					

C1	C2	C3	C4		C5	C6	C7	C8	C9	
			A	Date of Application						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G	Cat 'G' Excluded List	Notation '1' duty applicable	Notation '1' duty not applicable	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years
8406 90 00	0			1						
8407 10 00	0			1						
8407 21 10	0			1						
8407 21 90	0			1						
8407 29 00	0			1						
8407 31 00	0			1						
8407 32 00	0			1						
8407 33 00	0			1						
8407 34 00	0			1						
8407 90 00	0			1						
8408 10 00	0			1						
8408 20 00	0			1						
8408 90 00	0			1						
8409 10 00	0			1						
8409 91 10	0			1						
8409 91 90	0			1						
8409 99 00	0			1						
8410 11 00	0			1						
8410 12 00	0			1						
8410 13 00	0			1						
8410 90 00	0			1						
8411 11 00	0			1						
8411 12 00	0			1						
8411 21 00	0			1						
8411 22 00	0			1						



C1	C2	C3	C4		C5	C6	C7	C8	C9
			A	Date of Application					
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G	Cat 'G' Excluded List	Notation '1' duty applicable	Notation '1' duty not applicable	C	D	E	F
8411 81 00	0			1	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years
8411 82 00	0			1					
8411 91 00	0			1					
8411 99 00	0			1					
8412 10 00	0			1					
8412 21 00	0			1					
8412 29 00	0			1					
8412 31 00	0			1					
8412 39 00	0			1					
8412 80 00	0			1					
8412 90 00	0			1					
8413 11 00	0			1					
8413 19 00	0			1					
8413 20 00	0			1					
8413 30 10	0			1					
8413 30 90	0			1					
8413 40 00	0			1					
8413 50 00	0			1					
8413 60 00	0			1					
8413 70 00	0			1					
8413 81 00	0			1					
8413 82 00	0			1					
8413 91 00	0			1					
8413 92 00	0			1					
8414 10 00	0			1					

C1	C2	C3	C4		C5	C6	C7	C8	C9
			A	Date of Application					
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G Cat 'G' Excluded List	Notation '1' duty applicable	Notation '1' duty not applicable	B 0-5 years	C 6-10 years	D 11-15 years	E 16-20 years	F 21-25 years
8414 20 00	0			1					
8414 30 00	0			1					
8414 40 00	0			1					
8414 51 00	0			1					
8414 59 00	0			1					
8414 60 00	0			1					
8414 80 00	0			1					
8414 90 00	0			1					
8415 10 00	0			1					
8415 10 10	0			1					
8415 10 90	0			1					
8415 20 00	0			1					
8415 81 00	0			1					
8415 82 00	0			1					
8415 83 00	0			1					
8415 90 00	0			1					
8416 10 00	0			1					
8416 20 00	0			1					
8416 30 00	0			1					
8416 90 00	0			1					
8417 10 00	0			1					
8417 20 00	0			1					
8417 80 00	0			1					
8417 90 00	0			1					
8418 10 00	0			1					

C1	C2	C3	C4		C5	C6	C7	C8	C9
			A	Date of Application					
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G	Cat 'G' Excluded List	Notation '1' duty applicable	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years
8418 21 00	0			1					
8418 22 00	0			1					
8418 29 00	0			1					
8418 30 00	0			1					
8418 40 00	0			1					
8418 50 00	0			1					
8418 61 00	0			1					
8418 69 00	0			1					
8418 91 00	25		1						
8418 99 00	0			1					
8419 11 00	0			1					
8419 19 00	0			1					
8419 20 00	0			1					
8419 31 00	0			1					
8419 32 00	0			1					
8419 39 00	0			1					
8419 40 00	0			1					
8419 50 00	0			1					
8419 60 00	0			1					
8419 81 00	0			1					
8419 89 00	0			1					
8419 90 00	0			1					
8420 10 00	0			1					
8420 91 00	0			1					
8420 99 00	0			1					

C1	C2	C3	C4		C5	C6	C7	C8	C9
			A	Date of Application					
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G	Cat 'G' Excluded List	Notation '1' duty applicable	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years
8421 11 00	0			Notation '1' duty not applicable	1				
8421 12 00	0			Notation '1' duty not applicable	1				
8421 19 00	0			Notation '1' duty not applicable	1				
8421 21 00	0			Notation '1' duty not applicable	1				
8421 22 00	0			Notation '1' duty not applicable	1				
8421 23 00	0			Notation '1' duty not applicable	1				
8421 29 00	0			Notation '1' duty not applicable	1				
8421 31 00	0			Notation '1' duty not applicable	1				
8421 39 00	0			Notation '1' duty not applicable	1				
8421 91 00	0			Notation '1' duty not applicable	1				
8421 99 00	0			Notation '1' duty not applicable	1				
8422 11 00	0			Notation '1' duty not applicable	1				
8422 19 00	0			Notation '1' duty not applicable	1				
8422 20 00	0			Notation '1' duty not applicable	1				
8422 30 00	0			Notation '1' duty not applicable	1				
8422 40 00	0			Notation '1' duty not applicable	1				
8422 90 00	0			Notation '1' duty not applicable	1				
8423 10 00	0			Notation '1' duty not applicable	1				
8423 20 00	0			Notation '1' duty not applicable	1				
8423 30 00	0			Notation '1' duty not applicable	1				
8423 81 00	0			Notation '1' duty not applicable	1				
8423 82 00	0			Notation '1' duty not applicable	1				
8423 89 00	0			Notation '1' duty not applicable	1				
8423 90 00	0			Notation '1' duty not applicable	1				
8424 10 00	0			Notation '1' duty not applicable	1				

C1	C2	C3	C4		C5	C6	C7	C8	C9
			A	Date of Application					
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G	Cat 'G' Excluded List	Notation '1' duty applicable	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years
8424 20 00	0			1					
8424 30 00	0			1					
8424 81 00	0			1					
8424 89 00	0			1					
8424 90 00	0			1					
8425 11 00	0			1					
8425 19 00	0			1					
8425 20 00	0			1					
8425 31 00	0			1					
8425 39 00	0			1					
8425 41 00	0			1					
8425 42 00	0			1					
8425 49 00	0			1					
8426 11 00	0			1					
8426 12 00	0			1					
8426 19 00	0			1					
8426 20 00	0			1					
8426 30 00	0			1					
8426 41 00	0			1					
8426 49 00	0			1					
8426 91 00	0			1					
8426 99 00	0			1					
8427 10 00	0			1					
8427 20 00	0			1					
8427 90 00	0			1					

C1	C2	C3	C4		C5	C6	C7	C8	C9
			A	Date of Application					
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G Cat 'G' Excluded List	Notation '1' duty applicable	Notation '1' duty not applicable	B 0-5 years	C 6-10 years	D 11-15 years	E 16-20 years	F 21-25 years
8428 10 00	0			1					
8428 20 00	0			1					
8428 31 00	0			1					
8428 32 00	0			1					
8428 33 00	0			1					
8428 39 00	0			1					
8428 40 00	0			1					
8428 50 00	0			1					
8428 60 00	0			1					
8428 90 00	0			1					
8429 11 00	0			1					
8429 19 00	0			1					
8429 20 00	0			1					
8429 30 00	0			1					
8429 40 00	0			1					
8429 51 00	0			1					
8429 52 00	0			1					
8429 59 00	0			1					
8430 10 00	0			1					
8430 20 00	0			1					
8430 31 00	0			1					
8430 39 00	0			1					
8430 41 00	0			1					
8430 49 00	0			1					
8430 50 00	0			1					

C1	C2	C3	C4		C5	C6	C7	C8	C9	
			A	Date of Application						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G	Cat 'G' Excluded List	Notation '1' duty applicable	Notation '1' duty not applicable	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years
8430 61 00	0			1						
8430 69 00	0			1						
8431 10 00	0			1						
8431 20 00	0			1						
8431 31 00	0			1						
8431 39 00	0			1						
8431 41 00	0			1						
8431 42 00	0			1						
8431 43 00	0			1						
8431 49 00	0			1						
8432 10 00	0			1						
8432 21 00	0			1						
8432 29 00	0			1						
8432 30 00	0			1						
8432 40 00	0			1						
8432 80 00	0			1						
8432 90 00	0			1						
8433 11 00	0			1						
8433 19 00	0			1						
8433 20 00	0			1						
8433 30 00	0			1						
8433 40 00	0			1						
8433 51 00	0			1						
8433 52 00	0			1						
8433 53 00	0			1						

C1	C2	C3	C4		C5	C6	C7	C8	C9
			A	Date of Application					
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G	Cat 'G' Excluded List	Notation '1' duty applicable	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years
8433 59 00	0			1					
8433 60 00	0			1					
8433 90 00	0			1					
8434 10 00	0			1					
8434 20 00	0			1					
8434 90 00	0			1					
8435 10 00	0			1					
8435 90 00	0			1					
8436 10 00	0			1					
8436 21 00	0			1					
8436 29 00	0			1					
8436 80 00	0			1					
8436 91 00	0			1					
8436 99 00	0			1					
8437 10 00	0			1					
8437 80 00	0			1					
8437 90 00	0			1					
8438 10 00	0			1					
8438 20 00	0			1					
8438 30 00	0			1					
8438 40 00	0			1					
8438 50 00	0			1					
8438 60 00	0			1					
8438 80 00	0			1					
8438 90 00	0			1					



C1	C2	C3	C4		C5	C6	C7	C8	C9
			A	Date of Application					
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G Excluded List	Notation '1' duty applicable	Notation '1' duty not applicable	B 0-5 years	C 6-10 years	D 11-15 years	E 16-20 years	F 21-25 years
8439 10 00	0			1					
8439 20 00	0			1					
8439 30 00	0			1					
8439 91 00	0			1					
8439 99 00	0			1					
8440 10 00	0			1					
8440 90 00	0			1					
8441 10 00	0			1					
8441 20 00	0			1					
8441 30 00	0			1					
8441 40 00	0			1					
8441 80 00	0			1					
8441 90 00	0			1					
8442 10 00	0			1					
8442 20 00	0			1					
8442 30 00	0			1					
8442 40 00	0			1					
8442 50 00	0			1					
8443 11 00	0			1					
8443 12 00	0			1					
8443 19 00	0			1					
8443 21 00	0			1					
8443 29 00	0			1					
8443 30 00	0			1					
8443 40 00	0			1					

C1	C2	C3	C4		C5	C6	C7	C8	C9	
			A	Date of Application						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G	Cat 'G' Excluded List	Notation '1' duty applicable	Notation '1' duty not applicable	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years
8443 50 00	0			1						
8443 51 00	0			1						
8443 59 00	0			1						
8443 60 00	0			1						
8443 90 00	0			1						
8444 00 00	0			1						
8445 11 00	0			1						
8445 12 00	0			1						
8445 13 00	0			1						
8445 19 00	0			1						
8445 20 00	0			1						
8445 30 00	0			1						
8445 40 00	0			1						
8445 90 00	0			1						
8446 10 00	0			1						
8446 21 00	0			1						
8446 29 00	0			1						
8446 30 00	0			1						
8447 11 00	0			1						
8447 12 00	0			1						
8447 20 00	0			1						
8447 90 00	0			1						
8448 11 00	0			1						
8448 19 00	0			1						
8448 20 00	0			1						

C1	C2	C3		C4	C5	C6	C7	C8	C9
		CAT G	A						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	Cat 'G' Excluded List	Date of Application	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years	
		Notation '1' duty applicable	Notation '1' duty not applicable						
8448 31 00	0		1						
8448 32 00	0		1						
8448 33 00	0		1						
8448 39 00	0		1						
8448 41 00	0		1						
8448 42 00	0		1						
8448 49 00	0		1						
8448 51 00	0		1						
8448 59 00	0		1						
8449 00 00	0		1						
8450 11 00	0		1						
8450 12 00	0		1						
8450 19 00	0		1						
8450 20 00	0		1						
8450 90 00	0		1						
8451 10 00	0		1						
8451 21 00	0		1						
8451 29 00	0		1						
8451 30 00	0		1						
8451 40 00	0		1						
8451 50 00	0		1						
8451 80 00	0		1						
8451 90 00	0		1						
8452 10 00	0		1						
8452 21 00	0		1						

C1	C2	C3	C4		C5	C6	C7	C8	C9
			A	Date of Application					
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G Cat 'G' Excluded List	Notation '1' duty applicable	Notation '1' duty not applicable	B 0-5 years	C 6-10 years	D 11-15 years	E 16-20 years	F 21-25 years
8452 29 00	0			1					
8452 30 00	0			1					
8452 40 00	25	1							
8452 90 00	0			1					
8453 10 00	0			1					
8453 20 00	0			1					
8453 80 00	0			1					
8453 90 00	0			1					
8454 10 00	0			1					
8454 20 00	0			1					
8454 30 00	0			1					
8454 90 00	0			1					
8455 10 00	0			1					
8455 21 00	0			1					
8455 22 00	0			1					
8455 30 00	0			1					
8455 90 00	0			1					
8456 10 00	0			1					
8456 20 00	0			1					
8456 30 00	0			1					
8456 90 00	0			1					
8456 91 00	0			1					
8456 99 00	0			1					
8457 10 00	0			1					
8457 20 00	0			1					

C1	C2	C3		C4	C5	C6	C7	C8	C9
		CAT G	A						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	Cat 'G' Excluded List	Date of Application	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years	
		Notation '1' duty applicable	Notation '1' duty not applicable						
8457 30 00	0		1						
8458 11 00	0		1						
8458 19 00	0		1						
8458 91 00	0		1						
8458 99 00	0		1						
8459 10 00	0		1						
8459 21 00	0		1						
8459 29 00	0		1						
8459 31 00	0		1						
8459 39 00	0		1						
8459 40 00	0		1						
8459 51 00	0		1						
8459 59 00	0		1						
8459 61 00	0		1						
8459 69 00	0		1						
8459 70 00	0		1						
8460 11 00	0		1						
8460 19 00	0		1						
8460 21 00	0		1						
8460 29 00	0		1						
8460 31 00	0		1						
8460 39 00	0		1						
8460 40 00	0		1						
8460 90 00	0		1						
8461 20 00	0		1						

C1	C2	C3	C4		C5	C6	C7	C8	C9
			A	Date of Application					
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G	Cat 'G' Excluded List	Notation '1' duty applicable	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years
8461 30 00	0			1					
8461 40 00	0			1					
8461 50 00	0			1					
8461 90 00	0			1					
8462 10 00	0			1					
8462 21 00	0			1					
8462 29 00	0			1					
8462 31 00	0			1					
8462 39 00	0			1					
8462 41 00	0			1					
8462 49 00	0			1					
8462 91 00	0			1					
8462 99 00	0			1					
8463 10 00	0			1					
8463 20 00	0			1					
8463 30 00	0			1					
8463 90 00	0			1					
8464 10 00	0			1					
8464 20 00	0			1					
8464 90 00	0			1					
8465 10 00	0			1					
8465 91 00	0			1					
8465 92 00	0			1					
8465 93 00	0			1					
8465 94 00	0			1					

C1	C2	C3	C4		C5	C6	C7	C8	C9
			A	Date of Application					
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G Cat 'G' Excluded List	Notation '1' duty applicable	Notation '1' duty not applicable	B 0-5 years	C 6-10 years	D 11-15 years	E 16-20 years	F 21-25 years
8465 95 00	0			1					
8465 96 00	0			1					
8465 99 00	0			1					
8466 10 00	0			1					
8466 20 00	0			1					
8466 30 00	0			1					
8466 91 00	0			1					
8466 92 00	0			1					
8466 93 00	0			1					
8466 94 00	0			1					
8467 11 00	0			1					
8467 19 00	0			1					
8467 21 00	0			1					
8467 22 00	0			1					
8467 29 00	0			1					
8467 81 00	0			1					
8467 89 00	0			1					
8467 91 00	0			1					
8467 92 00	0			1					
8467 99 00	0			1					
8468 10 00	0			1					
8468 20 00	0			1					
8468 80 00	0			1					
8468 90 00	0			1					
8469 10 00	0			1					

C1	C2	C3	C4		C5	C6	C7	C8	C9
			A	Date of Application					
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G	Cat 'G' Excluded List	Notation '1' duty applicable	Notation '1' duty not applicable	C	D	E	F
8469 11 00	0			1	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years
8469 12 00	0			1					
8469 20 00	0			1					
8469 21 00	0			1					
8469 29 00	0			1					
8469 30 00	0			1					
8470 10 00	0			1					
8470 21 00	0			1					
8470 29 00	0			1					
8470 30 00	0			1					
8470 40 00	0			1					
8470 50 00	0			1					
8470 90 00	0			1					
8471 10 00	0			1					
8471 20 00	0			1					
8471 30 00	0			1					
8471 41 00	0			1					
8471 49 00	0			1					
8471 50 00	0			1					
8471 60 00	0			1					
8471 70 00	0			1					
8471 80 00	0			1					
8471 90 00	0			1					
8471 91 00	0			1					
8471 92 00	0			1					





C1	C2	C3	C4		C5	C6	C7	C8	C9	
			A	Date of Application						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G	Cat 'G' Excluded List	Notation '1' duty applicable	Notation '1' duty not applicable	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years
8476 89 00	15		1							
8476 90 00	15		1							
8477 10 00	0			1						
8477 20 00	0			1						
8477 30 00	0			1						
8477 40 00	0			1						
8477 51 00	0			1						
8477 59 00	0			1						
8477 80 00	0			1						
8477 90 00	0			1						
8478 10 00	0			1						
8478 90 00	0			1						
8479 10 00	0			1						
8479 20 00	0			1						
8479 30 00	0			1						
8479 40 00	0			1						
8479 50 00	0			1						
8479 60 00	0			1						
8479 81 00	0			1						
8479 82 00	0			1						
8479 89 00	0			1						
8479 90 00	0			1						
8480 10 00	0			1						
8480 20 00	0			1						
8480 30 00	0			1						

C1	C2	C3		C4	C5	C6	C7	C8	C9
		CAT G	A						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	Cat 'G' Excluded List	Date of Application	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years	
		Notation '1' duty applicable	Notation '1' duty not applicable						
8480 41 00	0		1						
8480 49 00	0		1						
8480 50 00	0		1						
8480 60 00	0		1						
8480 71 00	0		1						
8480 79 00	0		1						
8481 10 00	0		1						
8481 20 00	0		1						
8481 30 00	0		1						
8481 40 00	0		1						
8481 80 00	0		1						
8481 90 00	0		1						
8482 10 00	0		1						
8482 20 00	0		1						
8482 30 00	0		1						
8482 40 00	0		1						
8482 50 00	0		1						
8482 80 00	0		1						
8482 91 00	0		1						
8482 99 00	0		1						
8483 10 00	0		1						
8483 20 00	0		1						
8483 30 00	0		1						
8483 40 00	0		1						
8483 50 00	0		1						

C1	C2	C3	C4		C5	C6	C7	C8	C9	
			A	Date of Application						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G	Cat 'G' Excluded List	Notation '1' duty applicable	Notation '1' duty not applicable	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years
8483 60 00	0			1						
8483 90 00	0			1						
8484 10 00	0			1						
8484 20 00	0			1						
8484 90 00	0			1						
8485 10 00	0			1						
8485 90 00	0			1						
8501 10 00	0			1						
8501 20 00	0			1						
8501 31 00	0			1						
8501 32 00	0			1						
8501 33 00	0			1						
8501 34 00	0			1						
8501 40 00	0			1						
8501 51 00	0			1						
8501 52 00	0			1						
8501 53 00	0			1						
8501 61 00	0			1						
8501 62 00	0			1						
8501 63 00	0			1						
8501 64 00	0			1						
8502 11 00	0			1						
8502 12 00	0			1						
8502 13 00	0			1						
8502 20 00	0			1						

C1	C2	C3	C4		C5	C6	C7	C8	C9
			A	Date of Application					
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G Cat 'G' Excluded List	Notation '1' duty applicable	Notation '1' duty not applicable	B 0-5 years	C 6-10 years	D 11-15 years	E 16-20 years	F 21-25 years
8502 30 00	0			1					
8502 31 00	0			1					
8502 39 00	0			1					
8502 40 00	0			1					
8503 00 00	0			1					
8504 10 00	0			1					
8504 21 00	0			1					
8504 22 00	0			1					
8504 23 00	0			1					
8504 31 00	0			1					
8504 32 00	0			1					
8504 33 00	0			1					
8504 34 00	0			1					
8504 40 00	0			1					
8504 50 00	0			1					
8504 90 00	0			1					
8505 11 00	0			1					
8505 19 00	0			1					
8505 20 00	0			1					
8505 30 00	0			1					
8505 90 00	0			1					
8506 10 00	0			1					
8506 19 00	15		1						
8506 20 00	15		1						
8506 30 00	15		1						

C1	C2	C3	C4		C5	C6	C7	C8	C9
			A	Date of Application					
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G Cat 'G' Excluded List	Notation '1' duty applicable	Notation '1' duty not applicable	B 0-5 years	C 6-10 years	D 11-15 years	E 16-20 years	F 21-25 years
8506 40 00	0			1					
8506 50 00	0			1					
8506 60 00	0			1					
8506 80 00	0			1					
8506 90 00	0			1					
8507 10 00	0			1					
8507 20 00	0			1					
8507 30 00	0			1					
8507 40 00	0			1					
8507 80 10	0			1					
8507 80 90	0			1					
8507 90 00	0			1					
8508 10 00	0			1					
8508 20 00	0			1					
8508 80 00	0			1					
8508 90 00	0			1					
8509 10 00	0			1					
8509 20 00	0			1					
8509 30 00	0			1					
8509 40 10	0			1					
8509 40 20	0			1					
8509 40 90	0			1					
8509 80 10	0			1					
8509 80 90	0			1					
8509 90 00	0			1					

C1	C2	C3		C4	C5	C6	C7	C8	C9
		CAT G	A						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	Cat 'G' Excluded List	Date of Application	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years	
		Notation '1' duty applicable	Notation '1' duty not applicable						
8510 10 00	0		1						
8510 20 00	0		1						
8510 30 00	0		1						
8510 90 00	0		1						
8511 10 00	0		1						
8511 20 00	0		1						
8511 30 00	0		1						
8511 40 00	0		1						
8511 50 00	0		1						
8511 80 00	0		1						
8511 90 00	0		1						
8512 10 00	0		1						
8512 20 00	0		1						
8512 30 00	0		1						
8512 40 00	0		1						
8512 90 00	0		1						
8513 10 00	0		1						
8513 10 10	0		1						
8513 10 90	0		1						
8513 90 00	0		1						
8514 10 00	0		1						
8514 20 00	0		1						
8514 30 00	0		1						
8514 40 00	0		1						
8514 90 00	0		1						

C1	C2	C3	C4		C5	C6	C7	C8	C9
			A	Date of Application					
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G	Cat 'G' Excluded List	Notation '1' duty applicable	Notation '1' duty not applicable	C	D	E	F
8515 11 00	0			1	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years
8515 19 00	0			1					
8515 21 00	0			1					
8515 29 00	0			1					
8515 31 00	0			1					
8515 39 00	0			1					
8515 80 00	0			1					
8515 90 00	0			1					
8516 10 00	0			1					
8516 21 00	0			1					
8516 29 10	0			1					
8516 29 90	0			1					
8516 31 00	0			1					
8516 32 00	0			1					
8516 33 00	0			1					
8516 40 00	0			1					
8516 50 00	0			1					
8516 60 00	0			1					
8516 71 10	0			1					
8516 71 90	0			1					
8516 72 00	0			1					
8516 79 00	0			1					
8516 80 00	0			1					
8516 90 00	0			1					
8517 10 00	0			1					



C1	C2	C3		C4	C5	C6	C7	C8	C9
		CAT G	A						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	Cat 'G' Excluded List	Date of Application	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years	
		Notation '1' duty applicable	Notation '1' duty not applicable						
8517 11 00	0		1						
8517 19 00	0		1						
8517 20 00	0		1						
8517 21 00	0		1						
8517 22 00	0		1						
8517 30 00	0		1						
8517 40 00	0		1						
8517 50 00	0		1						
8517 80 00	0		1						
8517 81 00	0		1						
8517 82 00	0		1						
8517 90 00	0		1						
8518 10 00	0		1						
8518 21 00	0		1						
8518 22 00	0		1						
8518 29 00	0		1						
8518 30 00	0		1						
8518 40 10	0		1						
8518 40 20	0		1						
8518 40 30	0		1						
8518 40 40	0		1						
8518 50 00	0		1						
8518 90 00	0		1						
8519 10 00	0		1						
8519 21 00	0		1						

C1	C2	C3	C4		C5	C6	C7	C8	C9	
			A	Date of Application						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G	Cat 'G' Excluded List	Notation '1' duty applicable	Notation '1' duty not applicable	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years
8519 29 00	0			1						
8519 31 00	0			1						
8519 39 00	0			1						
8519 40 00	0			1						
8519 91 00	0			1						
8519 92 00	0			1						
8519 93 00	0			1						
8519 99 00	0			1						
8520 10 00	0			1						
8520 20 00	0			1						
8520 31 00	0			1						
8520 32 00	0			1						
8520 33 00	0			1						
8520 39 00	0			1						
8520 90 00	0			1						
8521 10 00	0			1						
8521 90 00	0			1						
8522 10 00	0			1						
8522 90 00	0			1						
8523 11 00	0			1						
8523 12 00	0			1						
8523 13 00	0			1						
8523 20 00	0			1						
8523 30 00	0			1						
8523 90 00	0			1						

C1	C2	C3	C4		C5	C6	C7	C8	C9
			A	Date of Application					
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G Cat 'G' Excluded List	Notation '1' duty applicable	Notation '1' duty not applicable	B 0-5 years	C 6-10 years	D 11-15 years	E 16-20 years	F 21-25 years
8524 10 00	0			1					
8524 23 00	0			1					
8524 31 00	0			1					
8524 32 00	0			1					
8524 39 00	0			1					
8524 40 00	0			1					
8524 51 00	0			1					
8524 52 00	0			1					
8524 53 00	0			1					
8524 60 00	0			1					
8524 91 00	0			1					
8524 99 00	0			1					
8525 10 00	0			1					
8525 19 00	0			1					
8525 20 10	0			1					
8525 20 20	0			1					
8525 20 30	0			1					
8525 20 40	0			1					
8525 20 90	0			1					
8525 30 00	0			1					
8525 40 00	0			1					
8526 10 00	0			1					
8526 91 00	0			1					
8526 92 00	0			1					
8527 11 00	0			1					

C1	C2	C3	C4		C5	C6	C7	C8	C9
			A	Date of Application					
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G Cat 'G' Excluded List	Notation '1' duty applicable	Notation '1' duty not applicable	B 0-5 years	C 6-10 years	D 11-15 years	E 16-20 years	F 21-25 years
8527 12 00	0			1					
8527 13 00	0			1					
8527 19 10	0			1					
8527 19 20	0			1					
8527 19 90	0			1					
8527 21 00	0			1					
8527 29 00	0			1					
8527 31 00	0			1					
8527 32 00	0			1					
8527 39 10	0			1					
8527 39 20	0			1					
8527 39 90	0			1					
8527 90 00	0			1					
8528 10 10	0			1					
8528 12 00	0			1					
8528 13 00	0			1					
8528 20 00	0			1					
8528 21 00	0			1					
8528 22 00	0			1					
8528 30 00	0			1					
8529 10 10	0			1					
8529 10 90	0			1					
8529 90 00	0			1					
8530 10 00	0			1					
8530 80 00	0			1					

C1	C2	C3		C4	C5	C6	C7	C8	C9
		CAT G	A						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	Cat 'G' Excluded List	Date of Application	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years	
		Notation '1' duty applicable	Notation '1' duty not applicable						
8530 90 00	0		1						
8531 10 00	0		1						
8531 20 00	0		1						
8531 80 00	0		1						
8531 90 00	0		1						
8532 10 00	0		1						
8532 21 00	0		1						
8532 22 00	0		1						
8532 23 00	0		1						
8532 24 00	0		1						
8532 25 00	0		1						
8532 29 00	0		1						
8532 30 00	0		1						
8532 90 00	0		1						
8533 10 00	0		1						
8533 21 00	0		1						
8533 29 00	0		1						
8533 31 00	0		1						
8533 39 00	0		1						
8533 40 00	0		1						
8533 90 00	0		1						
8534 00 00	0		1						
8535 10 00	0		1						
8535 21 00	0		1						
8535 29 00	0		1						

C1	C2	C3		C4	C5	C6	C7	C8	C9
		CAT G	A						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	Cat 'G' Excluded List	Date of Application	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years	
		Notation '1' duty applicable	Notation '1' duty not applicable						
8535 30 00	0		1						
8535 40 00	0		1						
8535 90 00	0		1						
8536 10 00	0		1						
8536 20 00	0		1						
8536 30 00	0		1						
8536 41 00	0		1						
8536 49 00	0		1						
8536 50 00	0		1						
8536 61 00	0		1						
8536 69 00	0		1						
8536 90 00	0		1						
8537 10 00	0		1						
8537 20 00	0		1						
8538 10 00	0		1						
8538 90 00	0		1						
8539 10 00	0		1						
8539 21 00	0		1						
8539 22 00	0		1						
8539 29 00	0		1						
8539 31 00	0		1						
8539 32 00	0		1						
8539 39 00	0		1						
8539 40 00	0		1						
8539 41 00	0		1						

C1	C2	C3		C4	C5	C6	C7	C8	C9
		CAT G	A						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	Cat 'G' Excluded List	Date of Application	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years	
		Notation '1' duty applicable	Notation '1' duty not applicable						
8539 49 00	0		1						
8539 90 00	0		1						
8540 11 00	0		1						
8540 12 00	0		1						
8540 20 00	0		1						
8540 40 00	0		1						
8540 50 00	0		1						
8540 60 00	0		1						
8540 71 00	0		1						
8540 72 00	0		1						
8540 79 00	0		1						
8540 81 00	0		1						
8540 89 00	0		1						
8540 91 00	0		1						
8540 99 00	0		1						
8541 10 00	0		1						
8541 21 00	0		1						
8541 29 00	0		1						
8541 30 00	0		1						
8541 40 00	0		1						
8541 50 00	0		1						
8541 60 00	0		1						
8541 90 00	0		1						
8542 10 00	0		1						
8542 12 00	0		1						

C1	C2	C3		C4	C5	C6	C7	C8	C9
		CAT G	A						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	Cat 'G' Excluded List	Date of Application	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years	
		Notation '1' duty applicable	Notation '1' duty not applicable						
8542 13 00	0		1						
8542 19 00	0		1						
8542 21 00	0		1						
8542 29 00	0		1						
8542 40 00	0		1						
8542 60 00	0		1						
8542 70 00	0		1						
8542 80 00	0		1						
8542 90 00	0		1						
8543 10 00	0		1						
8543 11 00	0		1						
8543 19 00	0		1						
8543 20 00	0		1						
8543 30 00	0		1						
8543 40 00	0		1						
8543 80 00	0		1						
8543 81 00	0		1						
8543 89 00	0		1						
8543 90 00	0		1						
8544 11 00	0		1						
8544 19 00	0		1						
8544 20 00	0		1						
8544 30 00	0		1						
8544 41 00	0		1						
8544 49 00	0		1						



C1	C2	C3		C4	C5	C6	C7	C8	C9
		CAT G	A						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	Cat 'G' Excluded List	Date of Application	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years	
		Notation '1' duty applicable	Notation '1' duty not applicable						
8544 51 00	0		1						
8544 59 00	0		1						
8544 60 00	0		1						
8544 70 00	0		1						
8545 11 00	0		1						
8545 19 00	0		1						
8545 20 00	0		1						
8545 90 00	0		1						
8546 10 00	0		1						
8546 20 00	0		1						
8546 90 00	0		1						
8547 10 00	0		1						
8547 20 00	0		1						
8547 90 00	0		1						
8548 00 00	0		1						
8548 10 00	0		1						
8548 90 00	0		1						
8601 10 00	0		1						
8601 20 00	0		1						
8602 10 00	0		1						
8602 90 00	0		1						
8603 10 00	0		1						
8603 90 00	0		1						
8604 00 00	0		1						
8605 00 00	0		1						

C1	C2	C3	C4		C5	C6	C7	C8	C9
			A	Date of Application					
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G Cat 'G' Excluded List	Notation '1' duty applicable	Notation '1' duty not applicable	B 0-5 years	C 6-10 years	D 11-15 years	E 16-20 years	F 21-25 years
8606 10 00	0			1					
8606 20 00	0			1					
8606 30 00	0			1					
8606 91 00	0			1					
8606 92 00	0			1					
8606 99 00	0			1					
8607 11 00	0			1					
8607 12 00	0			1					
8607 19 00	0			1					
8607 21 00	0			1					
8607 29 00	0			1					
8607 30 00	0			1					
8607 91 00	0			1					
8607 99 00	0			1					
8608 00 00	0			1					
8609 00 00	0			1					
8701 10 00	0			1					
8701 20 00	0			1					
8701 30 00	0			1					
8701 90 10	0			1					
8701 90 90	0			1					
8702 10 00	0			1					
8702 90 10	0			1					
8702 90 90	0			1					
8703 10 00	0			1					

C1	C2	C3		C4	C5	C6	C7	C8	C9
		CAT G	A						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	Cat 'G' Excluded List	Date of Application	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years	
		Notation '1' duty applicable	Notation '1' duty not applicable						
8703 21 00	0		1						
8703 22 00	0		1						
8703 23 10	0		1						
8703 23 90	0		1						
8703 24 10	0		1						
8703 24 20	0		1						
8703 24 30	0		1						
8703 24 40	0		1						
8703 24 50	0		1						
8703 24 60	0		1						
8703 24 90	0		1						
8703 31 00	0		1						
8703 32 00	0		1						
8703 33 00	0		1						
8703 33 10	0		1						
8703 33 90	0		1						
8703 90 10	0		1						
8703 90 20	0		1						
8703 90 30	0		1						
8703 90 40	0		1						
8703 90 50	0		1						
8703 90 60	0		1						
8703 90 90	0		1						
8704 10 00	0		1						
8704 21 10	0		1						

C1	C2	C3	C4		C5	C6	C7	C8	C9
			A	Date of Application					
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G Cat 'G' Excluded List	Notation '1' duty applicable	Notation '1' duty not applicable	B 0-5 years	C 6-10 years	D 11-15 years	E 16-20 years	F 21-25 years
8704 21 90	0			1					
8704 22 00	0			1					
8704 23 10	0			1					
8704 23 20	0			1					
8704 23 30	0			1					
8704 23 90	0			1					
8704 31 10	0			1					
8704 31 90	0			1					
8704 32 00	0			1					
8704 90 10	0			1					
8704 90 20	0			1					
8704 90 30	0			1					
8704 90 90	0			1					
8705 10 00	0			1					
8705 20 00	0			1					
8705 30 00	0			1					
8705 40 00	0			1					
8705 90 00	0			1					
8706 00 00	0			1					
8707 10 00	0			1					
8707 90 00	0			1					
8708 10 00	0			1					
8708 21 00	0			1					
8708 29 00	0			1					
8708 31 00	0			1					

C1	C2	C3		C4	C5	C6	C7	C8	C9
		CAT G	A						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	Cat 'G' Excluded List	Date of Application	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years	
		Notation '1' duty applicable	Notation '1' duty not applicable						
8708 39 00	0		1						
8708 40 00	0		1						
8708 50 00	0		1						
8708 60 00	0		1						
8708 70 00	0		1						
8708 80 00	0		1						
8708 91 00	0		1						
8708 92 00	0		1						
8708 93 00	0		1						
8708 94 00	0		1						
8708 99 00	0		1						
8709 11 00	0		1						
8709 19 00	0		1						
8709 90 00	0		1						
8710 00 00	0		1						
8711 10 00	0		1						
8711 20 00	0		1						
8711 30 00	0		1						
8711 40 00	0		1						
8711 50 00	0		1						
8711 90 00	0		1						
8712 00 00	0		1						
8713 10 00	0		1						
8713 90 00	0		1						
8714 11 00	0		1						

C1	C2	C3	C4		C5	C6	C7	C8	C9	
			A	Date of Application						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G	Cat 'G' Excluded List	Notation '1' duty applicable	Notation '1' duty not applicable	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years
8714 19 00	0			1						
8714 20 00	0			1						
8714 91 00	0			1						
8714 92 00	0			1						
8714 93 00	0			1						
8714 94 00	0			1						
8714 95 00	0			1						
8714 96 00	0			1						
8714 99 00	0			1						
8715 00 00	0			1						
8716 10 00	0			1						
8716 20 00	0			1						
8716 31 00	15		1							
8716 39 00	15		1							
8716 40 00	15		1							
8716 80 10	15		1							
8716 80 90	15		1							
8716 90 00	0			1						
8801 10 00	0			1						
8801 90 00	0			1						
8802 11 00	0			1						
8802 12 00	0			1						
8802 20 00	0			1						
8802 30 00	0			1						
8802 40 00	0			1						

C1	C2	C3		C4	C5	C6	C7	C8	C9
		CAT G	A						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	Cat 'G' Excluded List	Date of Application	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years	
		Notation '1' duty applicable	Notation '1' duty not applicable						
8802 60 00	0		1						
8803 10 00	0		1						
8803 20 00	0		1						
8803 30 00	0		1						
8803 90 00	0		1						
8804 00 00	0		1						
8805 10 00	0		1						
8805 21 00	0		1						
8805 29 00	0		1						
8901 10 10	0		1						
8901 10 90	0		1						
8901 20 00	0		1						
8901 30 00	0		1						
8901 90 10	0		1						
8901 90 90	0		1						
8902 00 00	0		1						
8903 10 00	0		1						
8903 91 00	0		1						
8903 92 00	0		1						
8903 99 10	0		1						
8903 99 20	0		1						
8903 99 90	0		1						
8904 00 00	0		1						
8905 10 00	0		1						
8905 20 00	0		1						

C1	C2	C3		C4	C5	C6	C7	C8	C9
		CAT G	A						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	Cat 'G' Excluded List	Date of Application	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years	
		Notation '1' duty applicable	Notation '1' duty not applicable						
8905 90 00	0		1						
8906 10 00	0		1						
8906 90 00	0		1						
8907 10 00	0		1						
8907 90 00	0		1						
8908 00 00	0		1						
9001 10 00	0		1						
9001 20 00	0		1						
9001 30 00	0		1						
9001 40 00	0		1						
9001 50 00	0		1						
9001 90 00	0		1						
9002 11 00	0		1						
9002 19 00	0		1						
9002 20 00	0		1						
9002 90 00	0		1						
9003 11 00	0		1						
9003 19 00	0		1						
9003 90 00	0		1						
9004 10 00	0		1						
9004 90 00	0		1						
9005 10 00	0		1						
9005 80 00	0		1						
9005 90 00	0		1						
9006 10 00	0		1						



C1	C2	C3		C4	C5	C6	C7	C8	C9
		CAT G	A						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	Cat 'G' Excluded List	Date of Application	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years	
		Notation '1' duty applicable	Notation '1' duty not applicable						
9006 20 00	0		1						
9006 30 00	0		1						
9006 40 00	0		1						
9006 51 00	0		1						
9006 52 00	0		1						
9006 53 00	0		1						
9006 59 00	0		1						
9006 61 00	0		1						
9006 62 00	0		1						
9006 69 00	0		1						
9006 91 00	0		1						
9006 99 00	0		1						
9007 11 00	0		1						
9007 19 00	0		1						
9007 20 00	0		1						
9007 91 00	0		1						
9007 92 00	0		1						
9008 10 00	0		1						
9008 20 00	0		1						
9008 30 00	0		1						
9008 40 00	0		1						
9008 90 00	0		1						
9009 11 00	0		1						
9009 12 00	0		1						
9009 21 00	0		1						

C1	C2	C3		C4	C5	C6	C7	C8	C9
		CAT G	A						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	Cat 'G' Excluded List	Date of Application	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years	
		Notation '1' duty applicable	Notation '1' duty not applicable						
9009 22 00	0		1						
9009 30 00	0		1						
9009 90 00	0		1						
9009 91 00	0		1						
9009 92 00	0		1						
9009 93 00	0		1						
9009 99 00	0		1						
9010 10 00	0		1						
9010 20 00	0		1						
9010 30 00	0		1						
9010 41 00	0		1						
9010 42 00	0		1						
9010 49 00	0		1						
9010 50 00	0		1						
9010 60 00	0		1						
9010 90 00	0		1						
9011 10 00	0		1						
9011 20 00	0		1						
9011 80 00	0		1						
9011 90 00	0		1						
9012 10 00	0		1						
9012 90 00	0		1						
9013 10 00	0		1						
9013 20 00	0		1						
9013 80 00	0		1						

C1	C2	C3		C4	C5	C6	C7	C8	C9
		CAT G	A						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	Cat 'G' Excluded List	Date of Application	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years	
		Notation '1' duty applicable	Notation '1' duty not applicable						
9013 90 00	0		1						
9014 10 00	0		1						
9014 20 00	0		1						
9014 80 00	0		1						
9014 90 00	0		1						
9015 10 00	0		1						
9015 20 00	0		1						
9015 30 00	0		1						
9015 40 00	0		1						
9015 80 00	0		1						
9015 90 00	0		1						
9016 00 00	0		1						
9017 10 00	0		1						
9017 20 00	0		1						
9017 30 00	0		1						
9017 80 00	0		1						
9017 90 00	0		1						
9018 11 00	0		1						
9018 12 00	0		1						
9018 13 00	0		1						
9018 14 00	0		1						
9018 19 00	0		1						
9018 20 00	0		1						
9018 31 00	0		1						
9018 32 00	0		1						

C1	C2	C3		C4	C5	C6	C7	C8	C9
		CAT G	A						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	Cat 'G' Excluded List	Date of Application	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years	
		Notation '1' duty applicable	Notation '1' duty not applicable						
9018 39 00	0		1						
9018 41 00	0		1						
9018 49 10	0		1						
9018 49 90	0		1						
9018 50 00	0		1						
9018 90 00	0		1						
9019 10 00	0		1						
9019 20 00	0		1						
9020 00 10	0		1						
9020 00 20	0		1						
9020 00 90	0		1						
9021 10 00	0		1						
9021 19 00	0		1						
9021 21 00	0		1						
9021 29 00	0		1						
9021 30 00	0		1						
9021 31 00	0		1						
9021 39 00	0		1						
9021 40 00	0		1						
9021 50 00	0		1						
9021 90 00	0		1						
9022 11 00	0		1						
9022 12 00	0		1						
9022 13 00	0		1						
9022 14 00	0		1						

C1	C2	C3		C4	C5	C6	C7	C8	C9
		CAT G	A						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	Cat 'G' Excluded List	Date of Application	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years	
		Notation '1' duty applicable	Notation '1' duty not applicable						
9022 19 00	0		1						
9022 21 00	0		1						
9022 29 00	0		1						
9022 30 00	0		1						
9022 90 00	0		1						
9023 00 00	0		1						
9024 10 00	0		1						
9024 80 00	0		1						
9024 90 00	0		1						
9025 11 00	0		1						
9025 19 00	0		1						
9025 20 00	0		1						
9025 80 00	0		1						
9025 90 00	0		1						
9026 10 00	0		1						
9026 20 00	0		1						
9026 80 00	0		1						
9026 90 00	0		1						
9027 10 00	0		1						
9027 20 00	0		1						
9027 30 00	0		1						
9027 40 10	0		1						
9027 40 90	0		1						
9027 50 00	0		1						
9027 80 00	0		1						

C1	C2	C3		C4	C5	C6	C7	C8	C9
		CAT G	A						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	Cat 'G' Excluded List	Date of Application	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years	
		Notation '1' duty applicable	Notation '1' duty not applicable						
9027 90 00	0		1						
9028 10 00	0		1						
9028 20 00	0		1						
9028 30 00	0		1						
9028 90 00	0		1						
9029 10 00	0		1						
9029 20 00	0		1						
9029 90 00	0		1						
9030 10 00	0		1						
9030 20 00	0		1						
9030 31 00	0		1						
9030 39 00	0		1						
9030 40 00	0		1						
9030 81 00	0		1						
9030 82 00	0		1						
9030 83 00	0		1						
9030 89 00	0		1						
9030 90 00	0		1						
9031 10 00	0		1						
9031 20 00	0		1						
9031 30 00	0		1						
9031 41 00	0		1						
9031 49 00	0		1						
9031 80 00	0		1						
9031 90 00	0		1						

C1	C2	C3	C4		C5	C6	C7	C8	C9
			A	Date of Application					
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G Cat 'G' Excluded List	Notation '1' duty applicable	Notation '1' duty not applicable	B 0-5 years	C 6-10 years	D 11-15 years	E 16-20 years	F 21-25 years
9032 10 00	0			1					
9032 20 00	0			1					
9032 81 00	0			1					
9032 89 00	0			1					
9032 90 00	0			1					
9033 00 00	0			1					
9101 11 00	0			1					
9101 12 00	0			1					
9101 19 00	0			1					
9101 21 00	0			1					
9101 29 00	0			1					
9101 91 00	0			1					
9101 99 00	0			1					
9102 11 00	0			1					
9102 12 00	0			1					
9102 19 00	0			1					
9102 21 00	0			1					
9102 29 00	0			1					
9102 91 00	0			1					
9102 99 00	0			1					
9103 10 00	0			1					
9103 90 00	0			1					
9104 00 00	0			1					
9105 11 00	0			1					
9105 19 00	0			1					

C1	C2	C3	C4		C5	C6	C7	C8	C9
			A	Date of Application					
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G Cat 'G' Excluded List	Notation '1' duty applicable	Notation '1' duty not applicable	B 0-5 years	C 6-10 years	D 11-15 years	E 16-20 years	F 21-25 years
9105 21 00	0			1					
9105 29 00	0			1					
9105 91 00	0			1					
9105 99 00	0			1					
9106 10 00	0			1					
9106 20 00	0			1					
9106 90 00	0			1					
9107 00 00	0			1					
9108 11 00	0			1					
9108 12 00	0			1					
9108 19 00	0			1					
9108 20 00	0			1					
9108 90 00	0			1					
9108 99 00	0			1					
9109 11 00	0			1					
9109 19 00	0			1					
9109 90 00	0			1					
9110 11 00	0			1					
9110 12 00	0			1					
9110 19 00	0			1					
9110 90 00	0			1					
9111 10 00	0			1					
9111 20 00	0			1					
9111 80 00	0			1					
9111 90 00	0			1					



C1	C2	C3		C4	C5	C6	C7	C8	C9
		CAT G	A						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	Cat 'G' Excluded List	Date of Application	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years	
		Notation '1' duty applicable	Notation '1' duty not applicable						
9112 20 00	0		1						
9112 90 00	0		1						
9113 10 00	0		1						
9113 20 00	0		1						
9113 90 00	0		1						
9114 10 00	0		1						
9114 20 00	0		1						
9114 30 00	0		1						
9114 40 00	0		1						
9114 90 00	0		1						
9201 10 00	0		1						
9201 20 00	0		1						
9201 90 00	0		1						
9202 10 00	0		1						
9202 90 00	0		1						
9203 00 00	0		1						
9204 10 00	0		1						
9204 20 00	0		1						
9205 10 00	0		1						
9205 90 00	0		1						
9206 00 00	0		1						
9207 10 00	0		1						
9207 90 00	0		1						
9208 10 00	0		1						
9208 90 00	0		1						



C1	C2	C3	C4		C5	C6	C7	C8	C9	
			A	Date of Application						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G	Cat 'G' Excluded List	Notation '1' duty applicable	Notation '1' duty not applicable	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years
9305 91 00	0			1						
9305 99 00	0			1						
9306 10 00	0			1						
9306 21 00	0			1						
9306 29 00	0			1						
9306 30 00	0			1						
9306 90 00	0			1						
9307 00 00	0			1						
9401 10 00	0			1						
9401 20 00	0			1						
9401 30 00	0			1						
9401 40 00	0			1						
9401 50 00	25		1							
9401 61 00	25		1							
9401 69 00	25		1							
9401 71 00	25		1							
9401 79 00	25		1							
9401 80 00	25		1							
9401 90 00	25		1							
9402 10 00	0			1						
9402 90 00	0			1						
9403 10 00	25		1							
9403 20 00	25		1							
9403 30 00	25		1							
9403 40 00	25		1							

C1	C2	C3	C4		C5	C6	C7	C8	C9	
			A	Date of Application						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G	Cat 'G' Excluded List	Notation '1' duty applicable	Notation '1' duty not applicable	B	C	D	E	F
9403 50 00	25	1			0-5 years	6-10 years	11-15 years	16-20 years	21-25 years	
9403 60 00	25	1								
9403 70 00	25	1								
9403 80 00	25	1								
9403 90 00	25	1								
9404 10 00	25	1								
9404 21 00	25	1								
9404 29 00	25	1								
9404 30 00	25	1								
9404 90 00	25	1								
9405 10 00	0			1						
9405 20 00	0			1						
9405 30 00	0			1						
9405 40 00	0			1						
9405 50 00	0			1						
9405 60 00	0			1						
9405 91 00	0			1						
9405 92 00	0			1						
9405 99 00	0			1						
9406 00 00	40	1								
9501 00 00	0			1						
9502 10 00	0			1						
9502 91 00	0			1						
9502 99 00	0			1						
9503 10 00	0			1						

C1	C2	C3		C4	C5	C6	C7	C8	C9
		CAT G	A						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	Cat 'G' Excluded List	Date of Application	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years	
		Notation '1' duty applicable	Notation '1' duty not applicable						
9503 20 00	0		1						
9503 30 00	0		1						
9503 41 00	0		1						
9503 49 00	0		1						
9503 50 00	0		1						
9503 60 00	0		1						
9503 70 00	0		1						
9503 80 00	0		1						
9503 90 00	0		1						
9504 10 00	0		1						
9504 20 00	0		1						
9504 30 10	0		1						
9504 30 90	0		1						
9504 40 00	0		1						
9504 90 10	0		1						
9504 90 20	0		1						
9504 90 30	0		1						
9504 90 90	0		1						
9505 10 00	0		1						
9505 90 00	0		1						
9506 11 00	0		1						
9506 12 00	0		1						
9506 19 00	0		1						
9506 21 00	0		1						
9506 29 00	0		1						

C1	C2	C3	C4		C5	C6	C7	C8	C9
			A	Date of Application					
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G Cat 'G' Excluded List	Notation '1' duty applicable	Notation '1' duty not applicable	B 0-5 years	C 6-10 years	D 11-15 years	E 16-20 years	F 21-25 years
9506 31 00	0			1					
9506 32 00	0			1					
9506 39 00	0			1					
9506 40 00	0			1					
9506 51 00	0			1					
9506 59 00	0			1					
9506 61 00	0			1					
9506 62 00	0			1					
9506 69 00	0			1					
9506 70 00	0			1					
9506 91 00	0			1					
9506 99 10	0			1					
9506 99 90	0			1					
9507 10 00	0			1					
9507 20 00	0			1					
9507 30 00	0			1					
9507 90 10	0			1					
9507 90 20	0			1					
9507 90 90	0			1					
9508 00 00	0			1					
9508 10 00	0			1					
9508 90 00	0			1					
9601 10 00	25		1						
9601 90 10	25		1						
9601 90 90	25		1						

C1	C2	C3	C4		C5	C6	C7	C8	C9	
			A	Date of Application						
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G	Cat 'G' Excluded List	Notation '1' duty applicable	Notation '1' duty not applicable	0-5 years	6-10 years	11-15 years	16-20 years	21-25 years
9602 00 00	25		1							
9603 10 00	0			1						
9603 21 00	0			1						
9603 29 00	0			1						
9603 30 00	0			1						
9603 40 00	0			1						
9603 50 00	0			1						
9603 90 00	0			1						
9604 00 00	0			1						
9605 00 00	0			1						
9606 10 00	0			1						
9606 21 00	0			1						
9606 22 00	0			1						
9606 29 00	0			1						
9606 30 00	0			1						
9606 90 00	0			1						
9607 11 00	0			1						
9607 19 00	0			1						
9607 20 00	0			1						
9608 10 00	0			1						
9608 20 00	0			1						
9608 31 00	0			1						
9608 39 00	0			1						
9608 40 00	0			1						
9608 50 00	0			1						

C1	C2	C3	C4		C5	C6	C7	C8	C9
			A	Date of Application					
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G	Date of Application		B	C	D	E	F
		Excluded List	Notation '1' duty applicable	Notation '1' duty not applicable					
9608 60 00	0			1					
9608 91 00	0			1					
9608 99 00	0			1					
9609 10 00	0			1					
9609 20 00	0			1					
9609 90 00	0			1					
9610 00 00	0			1					
9611 00 00	0			1					
9612 10 00	0			1					
9612 20 00	0			1					
9613 10 00	25	1							
9613 20 00	25	1							
9613 80 00	25	1							
9613 90 00	25	1							
9614 20 00	25	1							
9614 90 00	25	1							
9615 11 00	15	1							
9615 19 00	15	1							
9615 90 00	15	1							
9616 10 00	25	1							
9616 20 00	25	1							
9617 00 00	0			1					
9618 00 00	0			1					
9701 10 00	0			1					
9701 90 00	0			1					



C1	C2	C3	C4	C5	C6	C7	C8	C9
HS 6 Code as per WTO Schedules	Import Duty (value & quantity)	CAT G Cat 'G' Excluded List Notation '1' duty applicable	A Date of Application Notation '1' duty not applicable	B 0-5 years	C 6-10 years	D 11-15 years	E 16-20 years	F 21-25 years
9702 00 00	0		1					
9703 00 00	0		1					
9704 00 00	0		1					
9705 00 00	0		1					
9706 00 00	0		1					

*Note:*

Category A: Where '1' is indicated, products liberalised as of 1 January 2008, zero duty applies.

Category G: Where '1' is indicated, products are exempted from liberalisation.

*ANNEX III A*

**TECHNICAL BARRIERS TO TRADE AND SANITARY AND PHYTOSANITARY MEASURES**

**Priority products for export from the Pacific States to the UK**

1. Palm oil
2. Coffee
3. Tea
4. Cocoa
5. Copra
6. Fish (pouch, commercial) and processed products
7. Other marine processed (e.g. shell products, crabs, prawns, lobsters)
8. Sugar
9. Seaweed
10. Noni products
11. Spices (e.g. cardamom, chili)
12. Kava
13. Soaps (specifically coconut based soaps)
14. Nuts (cashew nuts, etc.)
15. Pearls
16. Textiles
17. Jewelry
18. Handicrafts and artifacts
19. Alcohol
20. Jams
21. Biscuits (e.g. hard biscuits – cabin biscuits)
22. Timber products
23. Pottery
24. Movies, postcards, calendars (documentary movies)
25. Crocodile meat
26. Crocodile skins
27. Rubber Saps and intermediary products
28. Ornamental Fish
29. Flower

30. Petroleum related products and its by products

31. Gas and hydrocarbon products

*ANNEX III B*

**TECHNICAL BARRIERS TO TRADE AND SANITARY AND PHYTOSANITARY MEASURES**

**Priority products for trade among the Pacific States**

1. Textiles – clothing
2. Food items (e.g. biscuits, drinks, snack products, canned fish, canned meat, canned chicken, fresh and frozen beef, sugar, coffee, milk based products, boiled sweets, cordial, noodles)
3. Precious metals such as gold and silver
4. Jewelry – pearls
5. Artifacts and handicrafts
6. Music – CDs, tapes and related products
7. Chemicals – bleaches and other cleaning products
8. Toiletries – toilet paper and soaps
9. Palm oil
10. Cement
11. Fabricated steel products
12. Timber

**JOINT STATEMENT OF THE PARTIES TO THE INTERIM ECONOMIC PARTNERSHIP  
AGREEMENT BETWEEN THE UNITED KINGDOM OF GREAT BRITAIN AND  
NORTHERN IRELAND, OF THE ONE PART, AND THE PACIFIC STATES, OF THE  
OTHER PART**

1. Advancing economic development is an essential part of the Parties' ambition to make the global economy work for all. As set out in the UK's Economic Development Strategy 2017, the UK is focused on trade as an engine for poverty reduction. The Parties are committed to building the potential for developing countries to trade more with the UK and the rest of the world.
2. Economic and trade cooperation in the context of this Agreement shall be implemented in full conformity with the Parties' existing WTO rights and obligations, including the Special and Differential Treatment provisions, taking account of the Parties' mutual interests and their respective levels of development.
3. As the UK leaves the EU, it is seeking to maintain the effects of all existing EU trade agreements and preferential arrangements, including the EU's Economic Partnership Agreements (EPAs) with African, Caribbean and Pacific countries. This will ensure that the UK maintains the greatest amount of certainty, continuity and stability in its trade and investment relationships for its businesses, citizens and trading partners.
4. As the UK leaves the EU, the Pacific States seek continuity in their preferential trade market access to the UK market as it currently exists under the Interim Partnership Agreement between the European Community, on the one part, and the Pacific States, on the other part, through this Agreement. This will ensure that there is no trade disruption between the Pacific States and the UK and promote further trade opportunities and development between the Parties.
5. In light of this, the Parties agree that the following principles and procedures shall apply to this Agreement.

**Objectives, Guiding Principles and Essential and Fundamental Elements of this Agreement**

6. The Parties will continue to promote economic and social development within the Pacific region. This Agreement shall be centred on the objective of reducing and eventually eradicating poverty in a way that is consistent with the objectives of sustainable development, including addressing climate change, and more inclusive and balanced growth.
7. Respect for human rights, democratic principles and the rule of law, and full compliance with and national implementation of existing obligations under international disarmament and non-proliferation treaties, shall underpin the domestic and international policies of the UK and of the Pacific States, and constitute the essential elements of this Agreement. Good governance shall also underpin the domestic and international policies of the UK and the Pacific States and constitutes a fundamental element of this Agreement.

**Political dialogue**

8. The Parties shall support regular engagement through comprehensive and balanced political dialogue to facilitate their shared agendas.
9. If the UK or a Pacific State considers the other to be failing to fulfil an obligation stemming from respect for the essential and fundamental elements of this Agreement, they shall attempt to address this as part of their regular dialogue. If issues persist, they shall share information required for examining the situation, and if necessary hold consultations focused on measures to remedy the situation.
10. Those consultations, which shall begin within 30 days of any invitation to hold them, shall continue for a period established by mutual agreement, though lasting no longer than 120 days. Arrangements for such consultations shall be made keeping in mind the resource constraints of the Pacific States.
11. If this process does not lead to an acceptable solution for both the UK and the Pacific State, if consultations are refused, or in exceptional cases of particularly serious and flagrant violation of the essential or fundamental elements of this Agreement, requiring an immediate reaction, appropriate measures may be taken. These measures shall be revoked as soon as the reasons for taking them no longer prevail.
12. Such measures would be taken in accordance with international law, and proportional to the violation, with priority given to those measures which least disrupt the application of this Agreement. Suspension of this Agreement would be a measure of last resort.

### **Development cooperation**

13. The Parties place great importance on the successful implementation of this Agreement, and on the continuing trade and development relationship between them. The UK already holds a productive relationship with its EPA partners, and looks forward to developing further these relationships as it leaves the EU.
14. Any UK development cooperation in support of this Agreement shall continue to be guided by the internationally agreed aid effectiveness agenda and assessment of a government's commitment to the UK Partnership Principles, reducing poverty and achieving the Sustainable Development Goals, and shall take into account the development priorities of the Pacific States. In this context, the UK shall engage with the Pacific States to proactively consider projects or initiatives that support the implementation of this Agreement.

## **PROTOCOL I**

### **On mutual administrative assistance in customs matters**

#### *Article 1*

##### **Definitions**

For the purposes of this Protocol:

- (a) ‘customs legislation’ means any legal or regulatory provisions applicable in the territories of the UK and Pacific States, governing the import, export and transit of goods and their placing under any other customs regime or procedure, including measures of prohibition, restriction and control;
- (b) ‘applicant authority’ means a competent administrative authority which has been designated by a Pacific State or the UK for this purpose and which makes a request for assistance on the basis of this Protocol;
- (c) ‘requested authority’ means a competent administrative authority which has been designated by a Party or a Pacific State for this purpose and which receives a request for assistance on the basis of this Protocol;
- (d) ‘personal data’ means all information relating to an identified or identifiable individual;
- (e) ‘operation in breach of customs legislation’ means any violation or attempted violation of customs legislation.

#### *Article 2*

##### **Scope**

1. The Parties and the Pacific States shall assist each other, in the areas within their competence, in the manner and under the conditions laid down in this Protocol, to ensure the correct application of the customs legislation, in particular by preventing, investigating and combating operations in breach of that legislation.
2. Assistance in customs matters, as provided for in this Protocol, shall apply to any administrative authority of the Parties and the Pacific States and which is competent for the application of this Protocol. It shall not prejudice the rules governing mutual assistance in criminal matters. Nor shall it cover information obtained under powers exercised at the request of a judicial authority, except where communication of such information is authorised by that authority.
3. Assistance to recover duties, taxes or fines is not covered by this Protocol.

#### *Article 3*

##### **Assistance on request**

1. At the request of the applicant authority, the requested authority shall provide it with all relevant information which may enable it to ensure that customs legislation is correctly applied, including information regarding activities noted or planned which are or could be operations in breach of customs legislation.
2. At the request of the applicant authority, the requested authority shall inform it:
  - (a) whether goods exported from the territory of the Pacific States or the UK have been properly imported into the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods;
  - (b) whether goods imported into the territory of the Pacific States or the UK have been properly exported from the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods.
3. At the request of the applicant authority, the requested authority shall, within the framework of its legal or regulatory provisions, take the necessary steps to ensure special surveillance of:
  - (a) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation;
  - (b) places where stocks of goods have been or may be assembled in such a way that there are reasonable grounds for believing that these goods are intended to be used in operations in breach of customs legislation;
  - (c) goods that are or may be transported in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation; and
  - (d) means of transport that are or may be used in such a way that there are reasonable grounds for believing that they are intended

to be used in operations in breach of customs legislation.

#### *Article 4*

##### **Spontaneous assistance**

The Parties and the Pacific States shall assist each other, on their own initiative and in accordance with their legal or regulatory provisions, if they consider that to be necessary for the correct application of customs legislation, particularly by providing information obtained pertaining to:

- activities which are or appear to be operations in breach of customs legislation and which may be of interest to the other Party or a Pacific State,
- new means or methods employed in carrying out operations in breach of customs legislation,
- goods known to be subject to operations in breach of customs legislation,
- natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation, and
- means of transport in respect of which there are reasonable grounds for believing that they have been, are, or may be used in operations in breach of customs legislation.

#### *Article 5*

##### **Delivery and notification**

1. At the request of the applicant authority, the requested authority shall, in accordance with legal or regulatory provisions applicable to the latter, take all necessary measures in order:
  - to deliver any documents, or
  - to notify any decisions,emanating from the applicant authority and falling within the scope of this Protocol, to an addressee residing or established in the territory of the requested authority.
2. Requests for delivery of documents or notification of decisions shall be made in writing in an official language of the requested authority or in a language acceptable to that authority.

#### *Article 6*

##### **Form and substance of requests for assistance**

1. Requests pursuant to this Protocol shall be made in writing. They shall be accompanied by the documents necessary to enable compliance with the request. When required because of the urgency of the situation, oral requests may be accepted, but must be confirmed in writing immediately.

2. Requests pursuant to paragraph 1 shall include the following information:

- (a) the applicant authority;
- (b) the measure requested;
- (c) the object of and the reason for the request;
- (d) the legal or regulatory provisions and other legal elements involved;
- (e) indications as exact and comprehensive as possible on the natural or legal persons who are the target of the investigations; and
- (f) a summary of the relevant facts and of the enquiries already carried out.

3. Requests shall be submitted in an official language of the requested authority or in a language acceptable to that authority. This requirement shall not apply to any documents that accompany the request under paragraph 1.

4. If a request does not meet the formal requirements set out above, its correction or completion may be requested. In the meantime precautionary measures may be ordered.



#### *Article 7*

### **Execution of requests**

1. In order to comply with a request for assistance, the requested authority shall proceed, within the limits of its competence and available resources, as though it were acting on its own account or at the request of other authorities of that same Party or Pacific State, by supplying information already possessed, by carrying out appropriate enquiries or by arranging for them to be carried out. This provision shall also apply to any other authority to which the request has been addressed by the requested authority when the latter cannot act on its own.
2. Requests for assistance shall be executed in accordance with the legal or regulatory provisions of the requested Party or Pacific State.
3. Duly authorised officials of a Party or Pacific State may, with the agreement of the other Party involved and subject to the conditions laid down by the latter, be present in the offices of the requested authority or any other concerned authority in accordance with paragraph 1 to obtain information relating to activities that are or may be operations in breach of customs legislation which the applicant authority needs for the purposes of this Protocol.
4. Duly authorised officials of a Party or Pacific State involved may, with the Agreement of the other Party or Pacific State involved and subject to the conditions laid down by the latter, be present at enquiries carried out in the latter's territory.

#### *Article 8*

### **Form in which information is to be communicated**

1. The requested authority shall communicate results of enquiries to the applicant authority in writing together with relevant documents, certified copies or other items.
2. This information may be in computerised form.
3. Original documents shall be transmitted only upon request in cases where certified copies would be insufficient. These originals shall be returned at the earliest opportunity.

#### *Article 9*

### **Exceptions to the obligation to provide assistance**

1. Assistance may be refused or may be subject to the satisfaction of certain conditions or requirements, in cases where a Pacific State or the UK is of the opinion that assistance under this Protocol would:
  - (a) be likely to prejudice the sovereignty of a Pacific State or that of the UK which has been requested to provide assistance under this Protocol; or
  - (b) be likely to prejudice public policy, security or other essential interests, in particular in the cases referred to under Article 10(2); or
  - (c) violate an industrial, commercial or professional secret.
2. Assistance may be postponed by the requested authority on the ground that it will interfere with an ongoing investigation, prosecution or proceeding. In such a case, the requested authority shall consult with the applicant authority to determine if assistance can be given subject to such terms or conditions as the requested authority may require.
3. Where the applicant authority seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. It shall then be for the requested authority to decide how to respond to such a request.
4. For the cases referred to in paragraphs 1 and 2, the decision of the requested authority and the reasons thereof must be communicated to the applicant authority without delay.

#### *Article 10*

### **Information exchange and confidentiality**

1. Any information communicated in whatsoever form pursuant to this Protocol shall be of a confidential or restricted nature, depending on the rules applicable in each of the Parties or the Pacific States. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended to similar information under the relevant laws of the Party or the Pacific State that received it.
2. Personal data may be exchanged only where the Party or the Pacific State which may receive them undertakes to protect such data in at least an equivalent way to the one applicable to that particular case in the Party or the Pacific State that may supply them. To that end, parties shall communicate to each other information on their applicable rules.
3. The use, in judicial or administrative proceedings instituted in respect of operations in breach of customs legislation, of information obtained under this Protocol, is considered to be for the purposes of this Protocol. Therefore, the Parties or the Pacific States may, in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence information obtained and documents consulted in accordance with the provisions of this Protocol. The competent authority which supplied that information or gave access to those documents shall be notified of such use.
4. Information obtained shall be used solely for the purposes of this Protocol. Where one of the Parties or Pacific State wishes to use such information for other purposes, it shall obtain the prior written consent of the authority which provided the information. Such use shall then be subject to any restrictions laid down by that authority.

#### *Article 11*

### **Experts and witnesses**

An official of a requested authority may be authorised to appear, within the limitations of the authorisation granted, as an expert or witness in judicial or administrative proceedings regarding the matters covered by this Protocol, and produce such objects, documents or certified copies thereof, as may be needed for the proceedings. The request for appearance must indicate specifically before which judicial or administrative authority the official will have to appear, on what matters and by virtue of what title or qualification the official will be questioned.

#### *Article 12*

### **Assistance expenses**

The Parties or Pacific States shall waive all claims against each other for the reimbursement of expenses incurred pursuant to this Protocol, except, as appropriate, for expenses of experts and witnesses, and those of interpreters and translators who are not public service employees.

#### *Article 13*

### **Implementation**

1. The implementation of this Protocol shall be entrusted on the one hand to the customs authorities of the Pacific States and on the other hand to the customs authorities of the UK. They shall decide on all practical measures and arrangements necessary for its application, taking into consideration the rules in force in particular in the field of data protection. They may recommend to the competent bodies amendments which they consider should be made to this Protocol.
2. The Parties and the Pacific States shall consult each other and subsequently keep each other informed of the detailed rules of implementation which are adopted in accordance with the provisions of this Protocol.

#### *Article 14*

### **Other Agreements**

1. The provisions of this Protocol shall not affect the obligations of the UK and the Pacific States under any other international agreement or convention, and be deemed complementary to Agreements on mutual assistance which have been or may be concluded between the UK and the Pacific States.
2. Notwithstanding the provisions of paragraph 1, the provisions of this Protocol shall take precedence over the provisions of any bilateral agreement on mutual assistance which has been concluded between the UK and any Pacific State, prior to the date this Agreement is signed, in so far as the provisions of the latter are incompatible with those of this Protocol.

3. In respect of questions relating to the applicability of this Protocol, the Parties shall consult each other to resolve the matter in the framework of the Trade Committee set up under Article 68 of this Agreement.

## PROTOCOL II

Concerning the definition of the concept of 'originating products' and methods of administrative cooperation

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| <i>ANNEX II A</i> to protocol II: | <b>Derogations from the list of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status</b> |

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<i>ANNEX XI</i> to protocol II:	Products originating in South Africa excluded from cumulation provided for in Article 4
<i>ANNEX XII</i> to protocol II:	Products originating in South Africa for which the cumulation provisions of Article 4 apply
<i>Annex XIII</i> to protocol II:	The Principality of Andorra
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## TITLE I

### GENERAL PROVISIONS

#### Article 1

#### Definitions

For the purposes of this Protocol:

- (a) 'manufacture' means any kind of working or processing including assembly or specific operations;
- (b) 'material' means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) 'goods' means both materials and products;
- (e) 'customs value' means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
- (f) 'ex-works price' means the price paid for the product ex-works to the manufacturer in the UK or in a Pacific State in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes paid which are, or may be, repaid when the product obtained is exported;
- (g) 'value of materials' means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the UK or in a Pacific State;
- (h) 'value of originating materials' means the value of such materials as defined in subparagraph (g) applied *mutatis mutandis*;
- (i) 'value added' shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which originate in the other countries or territories referred to in Articles 3 and 4 with which cumulation is applicable, or where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the UK or in one of the Pacific States;
- (j) 'chapters' and 'headings' mean the chapters and the four-digit headings used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Protocol as 'the Harmonized System' or 'HS';
- (k) 'classified' refers to the classification of a product or material under a particular heading;
- (l) 'consignment' means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (m) 'territories' includes territorial waters;
- (n) 'OCTs' means the Overseas Countries and Territories as defined in Annex VIII;
- (o) 'other ACP States' means all the ACP States with the exception of the Pacific States;
- (p) 'EU' means the European Union.

## TITLE II

### DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

#### *Article 2*

##### **General requirements**

1. For the purpose of the Agreement the following products shall be considered as originating in the UK:
  - (a) products wholly obtained in the UK within the meaning of Article 5 of this Protocol;
  - (b) products obtained in the UK incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the UK within the meaning of Article 6.
2. For the purpose of the Agreement, the following products shall be considered as originating in a Pacific State:
  - (a) products wholly obtained in a Pacific State within the meaning of Article 5 of this Protocol;
  - (b) products obtained in a Pacific State incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in that Pacific State within the meaning of Article 6.

#### *Article 3*

##### **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 obtained there, incorporating materials originating in a Pacific State, in the EU, in the other ACP States or in the OCTs, provided the working or processing carried out in the UK goes beyond the operations referred to in Article 7. 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 UK does not go beyond the operations referred to in Article 7, 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 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.
3. Products originating in one of the countries or territories referred to in paragraphs 1 and 2, which do not undergo any working or processing in the UK, retain their origin if exported into one of these countries or territories.
4. For the purpose of implementing Article 2(1)(b), working or processing carried out in a Pacific State, in the EU, in the other ACP States or in the OCT shall be considered as having been carried out in the UK when the products obtained undergo subsequent working or processing in the UK. Where pursuant to this provision the originating products are obtained in two or more of the countries or territories concerned, they shall be considered as originating in the UK only if the working or processing goes beyond the operations referred to in Article 7.
5. Where the working or processing carried out in the UK does not go beyond the operations referred to in Article 7, 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 referred to in paragraph 4. 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.
6. The cumulation provided in this Article may only be applied provided that:
  - (a) the countries involved in the acquisition of the originating status and the country of destination have concluded an arrangement or agreement on administrative cooperation which ensures a correct implementation of this Article;
  - (b) materials and products have acquired originating status by the application of the rules of origin identical to those given in this Protocol;
  - (c) the UK will provide the Pacific States with details of arrangements or agreements on administrative cooperation with the other countries or territories referred to in this Article. The UK and the Pacific 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.

#### *Article 4*

##### **Cumulation in the Pacific States**

1. Without prejudice to the provisions of Article 2(2), products shall be considered as originating in a Pacific State if they are obtained there, incorporating materials originating in the UK, in the EU, in the other ACP States, in the [OCT] or in the other Pacific States, provided the working or processing carried out in that Pacific State goes beyond that of the operations referred to in Article 7. It shall not be necessary for such materials to have undergone sufficient working or processing.

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2. Where the working or processing carried out in the Pacific State does not go beyond the operations referred to in Article 7,



the product obtained shall be considered as originating in that Pacific State 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 that Pacific State.

3. Products originating in one of the countries or territories referred to in paragraphs 1 and 2 of this Article, which do not undergo any working or processing in the Pacific State, retain their origin if exported into one of these countries or territories.

4. For the purpose of implementing Article 2(2)(b), working or processing carried out in the UK, in the EU, in the other Pacific States, in the other ACP States or in the OCT shall be considered as having been carried out in a Pacific State when the products obtained undergo subsequent working or processing in this Pacific State. Where pursuant to this provision the originating products are obtained in two or more of the countries or territories concerned, they shall be considered as originating in this Pacific State only if the working or processing goes beyond the operations referred to in Article 7.

5. Where the working or processing carried out in the Pacific State does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in that Pacific 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 referred to in paragraph 4. 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.

6. The cumulation provided in this Article may only be applied provided that:

- (a) the countries involved in the acquisition of the originating status and the country of destination have concluded an agreement on administrative cooperation which ensures a correct implementation of this Article;
- (b) materials and products have acquired originating status by the application of the rules of origin identical to those given in this Protocol;
- (c) the Pacific States will provide the UK with details of agreements on administrative cooperation with the other countries or territories referred to in this Article. The UK and the Pacific 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.

7. The cumulation provided for in this Article may only be applied for the products listed in Annex IX and for rice of tariff heading 1006 respectively, when the materials used in the manufacture of such products are originating, or the working or processing is carried out in a Pacific State or in an other ACP State member of an Economic Partnership Agreement (EPA).

8. This Article shall not apply to products of Annex XI originating in South Africa. The cumulation provided for in this Article shall apply to the products originating in South Africa listed in Annex XII .

#### *Article 4 bis*

#### **Cumulation with neighbouring developing countries**

1. At the request of the Pacific States and following the provisions of Article 41(2), materials originating in a neighbouring developing country, other than an ACP State, belonging to a coherent geographical entity, a listing of which is at Annex VIII (a), can be considered as materials originating in a Pacific State when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided that:

- (a) the working or processing carried out in the Pacific State exceeds the operations listed in Article 7;
- (b) the Pacific States, the UK and the neighbouring developing countries concerned have concluded an agreement on adequate administrative cooperation procedures which will ensure correct implementation of this paragraph.

2. The cumulation provided for in this Article shall not be applicable to the products to be listed upon a decision of the Special Committee on Customs Cooperation and Rules of Origin.

3. For the purpose of determining whether the products originate in the neighbouring developing country as defined in Annex VIII (a), the provisions of this Protocol shall apply.

#### *Article 5*

#### **Wholly obtained products**

1. The following shall be considered as wholly obtained in a Pacific State or in the UK:

- (a) mineral products extracted from their soil or from their seabed;
- (b) fruit and vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) (i) products obtained by hunting or fishing conducted there;

- (ii) products of aquaculture, including mariculture, where the fish are born and raised there;
  - (f) products of sea fishing and other products taken from the sea outside the territorial waters of the UK or of a Pacific State by their vessels;
  - (g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);
  - (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
  - (i) waste and scrap resulting from manufacturing operations conducted there;
  - (j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
  - (k) goods produced there exclusively from the products specified in subparagraphs (a) to (j).
2. The terms ‘their vessels’ and ‘their factory ships’ in paragraph 1(f) and (g) shall apply only to vessels and factory ships:
- (a) which are registered in the UK or in a Pacific State;
  - (b) which sail under the flag of the UK or of a Pacific State;
  - (c) which meet one of the following conditions:
    - (i) they are at least 50 per cent owned by nationals of the UK, a Member State of the EU or of a Pacific State; or
    - (ii) they are owned by companies
      - which have their head office and their main place of business in the UK, a Member State of the EU or in a Pacific State; and
      - which are at least 50 per cent owned by the UK, by a Member State of the EU or by a Pacific State, public entities or nationals of that State.

3. Notwithstanding the provisions of paragraph 2, the UK shall recognise, upon request of a Pacific State, that vessels chartered or leased by the Pacific State shall be treated as ‘their vessels’ to undertake fisheries activities in its exclusive economic zone provided that the charter or lease agreement, for which the UK has been offered the right of first refusal, has been accepted by the Special Committee on Customs Cooperation and Rules of Origin as providing adequate opportunities for developing the capacity of the Pacific State to fish on its own account and in particular as conferring on the Pacific State the responsibility for the nautical and commercial management of the vessel at its disposal for a significant period of time.

4. The conditions of paragraph 2 can be fulfilled in different States insofar as they belong to Pacific States. In this case, products shall be deemed to have the origin of the State by whose nationals or by a company by which the vessel or factory ship is owned in accordance with paragraph 2(c). In the event of a vessel or factory ship owned by nationals or companies of States belonging to different Economic Partnership Agreements, the products shall be deemed to have the origin of the State whose nationals or companies contribute to the highest share in accordance to the provisions of paragraph 2(c).

#### *Article 6*

#### **Sufficiently worked or processed products**

1. For the purposes of Article 2, products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in the List in Annex II are fulfilled.
2. Notwithstanding paragraph 1, the products which are listed in Annex II(a) can be considered to be sufficiently worked or processed, for the purposes of Article 2, when the conditions set out in that Annex are fulfilled.
3. The conditions referred to in paragraphs 1 and 2 above indicate, for all products covered by this Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. Accordingly, it follows that if a product which has acquired originating status by fulfilling the conditions set out in either List is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.
4. Notwithstanding paragraphs 1 and 2, non-originating materials which, according to the conditions set out in Annex II and Annex II(a), should not be used in the manufacture of a given product may nevertheless be used, provided that:
  - (a) their total value does not exceed 15 per cent of the ex-works price of the product;
  - (b) any of the percentages given in the List for the maximum value of non-originating materials are not exceeded through the application of this paragraph.
5. The provisions of paragraph 4 shall not apply to products of Chapters 50 to 63 of the Harmonized System.
6. (a) The Parties recognise that since the Lomé Convention was signed in 1976, Pacific States have not been able to develop an adequate national fleet respecting the vessel conditions of Article 5.2 of the present Protocol II. The Parties also recognise the special circumstances of the Pacific States encompassing the insufficient wholly-obtained fish to meet on-land demand, the very limited fishing capacity of the Pacific States’ fishing fleet, the reduced processing capability due to physical and economic factors, the low risk of destabilising the UK market due to large inflows of fishery products

from the Pacific States, the geographical isolation of the Pacific States as well as the distance to the UK market. The Parties also share the final goal of promoting further development in the Pacific States while promoting sustainable fisheries and good fisheries governance.

- (b) The Parties recognise the enormous importance of fisheries to the people of the Pacific States and that the fish, for example tuna in the Western and Central Pacific Ocean is the most important shared natural resource for long-term income and employment generation for the Pacific States. This shared fisheries resource in the waters of the Pacific States is subject to various management regimes at regional, sub-regional and national levels, including the Vessel Day Scheme aiming at regional sustainable tuna purse seine fisheries. These activities are subject to monitoring within the framework of the Western and Central Pacific Fisheries Commission, including the Vessel Monitoring System and Observer Programmes. In this context, the Parties agree that notwithstanding paragraph 1, when circumstances are such that wholly obtained products as defined in Article 5 paragraphs 1(f) and 1(g) cannot be sufficiently utilised to satisfy the on-land demand and following the prior notification to the UK by a Pacific State, processed fishery products of headings 1604 and 1605 manufactured in on-land premises in that State from non-originating materials of Chapter 03 that have been landed in a port of that State shall be considered as sufficiently worked or processed for the purposes of Article 2. The notification to the UK shall indicate the reasons why the application of this paragraph will stimulate the development of the fisheries sector in that State, and shall include the necessary information about the species concerned, the products to be manufactured as well as an indication of the respective quantities to be involved.
- (c) A report on the implementation of subparagraph (b) shall be drawn up no later than three years after the notification.
- (d) On the basis of this report, the UK and the requesting Pacific State shall hold consultations on the utilisation of subparagraph (b), taking into account in particular its development effects and the effective conservation and sustainable management of the resources and, if appropriate, amend it.
- (e) Subparagraph (b) shall apply without prejudice to sanitary and phytosanitary measures in force in the UK, effective conservation and sustainable management of fishing resources and support to combat illegal, unreported and unregulated fishing activities in the region.
- (f) The provisions of this paragraph shall be applicable to imports from a Pacific State from the first day after the publication by the UK of a notice informing that the State concerned has made a notification to the UK in accordance with subparagraph (b).

7. Paragraphs 1 to 6 shall apply subject to the provisions of Article 7.

#### *Article 7*

#### **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 6 are satisfied:

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) breaking-up and assembly of packages;
- (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles;
- (e) simple painting and polishing operations;
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (g) operations to colour sugar or form sugar lumps; partial or total milling of crystal sugar;
- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;
- (j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any other material;
- (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (o) a combination of two or more operations specified in (a) to (n);
- (p) slaughter of animals.

2. All operations carried out either in the UK or in the Pacific 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 8*  
**Unit of qualification**

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

Accordingly, it follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification;
- (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Protocol.

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

*Article 9*  
**Accessories, spare parts and tools**

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

*Article 10*  
**Sets**

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

*Article 11*  
**Neutral elements**

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

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

TITLE III  
**TERRITORIAL REQUIREMENTS**

*Article 12*  
**Principle of territoriality**

1. Except as provided for in Articles 3 and 4 the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in the Pacific States or in the UK.
2. Except as provided for in Articles 3 and 4 where originating goods exported from a Pacific 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:
  - (a) the returning goods are the same goods as those exported; and
  - (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

*Article 13*  
**Direct transport**

1. The preferential treatment provided for under the Agreement applies only to products, satisfying the requirements of this Protocol, which are transported directly between a Pacific State and the UK or through the territories of the other countries referred to in Articles 3 and 4 to which cumulation is applicable. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

Originating products may be transported by pipeline across territory other than that of a Pacific State or the UK.

2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing country by the production of:
  - (a) a single transport document covering the passage from the exporting country through the country of transit; or
  - (b) a certificate issued by the customs authorities of the country of transit:
    - (i) giving an exact description of the products;
    - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used; and
    - (iii) certifying the conditions under which the products remained in the transit country; or
  - (c) failing these, any substantiating documents.

*Article 14*  
**Exhibitions**

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

TITLE IV  
**PROOF OF ORIGIN**

*Article 15*  
**General requirements**

1. Products originating in a Pacific State shall, on importation into the UK, and products originating in the UK shall, on importation into a Pacific State, benefit from the provisions of the Agreement upon submission of either:
  - (a) a movement certificate EUR.1, a specimen of which appears in Annex III; or
  - (b) in the cases specified in Article 20(1), a declaration, subsequently referred to as the 'invoice declaration', given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified; the text of the invoice declaration appears in Annex IV.
2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 25, benefit from the Agreement without it being necessary to submit any of the documents referred to above.
3. For the purpose of applying the provisions of this Title, the exporters shall endeavour to use a language common to both the Pacific States and the UK.

*Article 16*  
**Procedure for the issue of a movement certificate EUR.1**

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

*Article 17*  
**Movement certificates EUR.1 issued retrospectively**

1. Notwithstanding Article 16(7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:

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

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

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

4. Movement certificates EUR.1 issued retrospectively must be endorsed with the following phrase in English:

'ISSUED RETROSPECTIVELY'

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

#### *Article 18*

##### **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 19*

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

When originating products are placed under the control of a customs office in a Pacific 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 Pacific States or 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 20*

##### **Conditions for making out an invoice declaration**

1. An invoice declaration as referred to in Article 15(1)(b) may be made out:

- (a) by an approved exporter within the meaning of Article 21, or
- (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.

2. An invoice declaration may be made out if the products concerned can be considered as products originating in a Pacific State or in the UK or in one of the other countries or territories referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol.

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

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

5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 21 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

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

*Article 21*  
**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 Agreement to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.

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

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

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

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

*Article 22*  
**Validity of proof of origin**

1. A proof of origin shall be valid for ten 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 23*  
**Submission of proof of origin**

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

*Article 24*  
**Importation by instalments**



mantled or non-assembled products within the meaning of General Rule 2(a) for the interpretation of the Harmonized System falling within Sections XVI and XVII or heading 7308 and 9406 of the Harmonized System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

*Article 25*

**Exemptions from proof of origin**

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

*Article 26*

**Information procedure for cumulation purposes**

1. When Articles 3(1) and 4(1) are applied, the evidence of originating status within the meaning of this Protocol of the materials coming from a Pacific 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 V A to this Protocol, given by the exporter in the State from which the materials came.
2. When Articles 3(4) and 4(4) are applied, the evidence of the working or processing carried out in a Pacific State, in the UK, in another ACP State [or in an OCT] shall be given by the supplier's declaration a specimen of which appears in Annex V B to this Protocol, given by the exporter in the State from which the materials came.
3. A separate supplier's declaration shall be made out 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.
4. The supplier's declaration may be made out on a pre-printed form.
5. The suppliers' declarations shall bear the original signature of the supplier in manuscript. However, where the invoice 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.
6. The supplier's declarations shall be submitted to the customs authorities in the exporting country requested to issue the movement certificate EUR.1.
7. The supplier making out a declaration must be prepared to submit at any time, at the request of the customs authorities of the country where the declaration is made out, all appropriate documents proving that the information given on this declaration is correct.
8. Suppliers' declarations made and information certificates issued before the date of entry into force of this Protocol in accordance with Article 26 of Protocol 1 to the Cotonou Agreement shall remain valid.

## Article 27

### Supporting documents

The documents referred to in Articles 16(3) and 20(3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in a Pacific State, in the UK or in one of the other countries or territories referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol may consist inter alia of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used, issued or made out in a Pacific State, in the UK or in one of the other countries or territories referred to in Articles 3 and 4 where these documents are used in accordance with national law;
- (c) documents proving the working or processing of materials in a Pacific State, in the UK or in one of the other countries or territories referred to in Articles 3 and 4, issued or made out in a Pacific State, in the UK or in one of the other countries or territories referred to in Articles 3 and 4 where these documents are used in accordance with national law;
- (d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in a Pacific State, in the UK or in one of the other countries or territories referred to in Articles 3 and 4 and in accordance with this Protocol.

## Article 28

### Preservation of proof of origin and supporting documents

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three years the documents referred to in Article 16(3).
2. The exporter making out an invoice declaration shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 20(3).
3. The supplier making out a supplier's declaration shall keep for at least three years copies of the declaration and of the invoice, delivery notes or other commercial document to which this declaration is annexed as well as the documents referred to in Article 26(7).
4. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in Article 16(2).
5. The customs authorities of the importing country shall keep for at least three years the movement certificates EUR.1 and the invoice declarations submitted to them.

## Article 29

### Discrepancies and formal errors

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

## Article 30

### Amounts expressed in euro

1. For the application of the provisions of Article 20(1)(b) and Article 25(3) in cases where products are invoiced in a currency other than the euro, amounts in the national currencies of a Pacific State, of the UK, and of the other countries or territories referred to in Articles 3 and 4 equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.

2. A consignment shall benefit from the provisions of Article 20(1)(b) or Article 25(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 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 Special Committee on Customs Cooperation and Rules of Origin at the request of the UK or of the Pacific States. When carrying out this review, the Special Committee on Customs Cooperation and Rules of Origin shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

## TITLE V

### ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

#### *Article 31*

#### **Administrative conditions for products to benefit from the Agreement**

1. Products originating within the meaning of this Protocol in the Pacific States or in the UK shall benefit, at the time of the customs import declaration, from the preferences resulting from the Agreement only on condition that they were exported on or after the date on which the exporting country complies with the provisions laid down in paragraph 2.

2. The Contracting Parties shall undertake to put in place:

- (a) the necessary national and regional arrangements required for the implementation and enforcement of the rules and procedures laid down in this Protocol, including where appropriate the arrangements necessary for the application of Articles 3 and 4;
- (b) the administrative structures and systems necessary for an appropriate management and control of the origin of products and compliance with the other conditions laid down in this Protocol.

They shall make the notifications referred to in Article 32.

#### *Article 32*

#### **Notification of information related to customs authorities**

1. The Pacific States and the UK shall provide each other with the addresses of the customs authorities responsible for issuing and verifying movement certificates EUR.1 and invoice declarations or supplier's declarations, and with specimen impressions of the stamps used in their customs offices for the issue of these certificates.

Movement certificates EUR.1 and invoice declarations or suppliers' declarations shall be accepted for the purpose of applying preferential treatment from the date the information is received by the Parties .

2. The Pacific States and the UK shall inform each other immediately whenever there are any changes to the information referred to in paragraph 1.

3. The authorities referred to in paragraph 1 shall act under the authority of the government of the country concerned. The authorities in charge of control and verification shall be part of the governmental authorities of the country concerned.

### *Article 33*

#### **Mutual assistance**

1. In order to ensure the proper application of this Protocol, the UK, the Pacific States and the other countries referred to in Articles 3 and 4 shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1, the invoice declarations or the suppliers' declarations and the correctness of the information given in these documents. The Pacific States shall also:

- (a) provide the UK and each other with all the necessary support in the event of a request for a monitoring of the proper management and control of the Protocol in the country concerned, including visits on the spot;
- (b) in accordance with Article 34, verify the originating status of products and the compliance with the other conditions laid down in this Protocol.

2. The authorities consulted shall furnish the relevant information concerning the conditions under which the product has been made, indicating especially the conditions in which the rules of origin have been respected in the various Pacific States, in the UK and the other countries concerned referred to in Articles 3 and 4.

### *Article 34*

#### **Verification of proof of origin**

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

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

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

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

5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in a Pacific State, in the UK or in one of the other countries referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol.

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

7. Where the verification procedure or any other available information appears to indicate that the provisions of this Protocol are being contravened, the exporting country on its own initiative or at the request of the importing country shall carry out appropriate enquiries or arrange for such enquiries to be carried out with due urgency to identify and prevent such contraventions and for this purpose the exporting country concerned may invite the participation of the importing country in these verifications.

### *Article 35*

#### **Verification of suppliers' declarations**

592 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 invoice 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 Protocol. 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 at least three years.

3. The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. The results must indicate clearly whether the information given in the supplier's declaration is correct and make it possible for them to determine whether and to what extent this supplier's declaration could be taken into account for issuing a movement certificate EUR.1 or for making out an invoice declaration.

4. The verification shall be carried out by the customs authorities of the country where the supplier's declaration was made out. For this purpose, they shall have the right to call for any evidence or to carry out any inspection of the supplier's account or any other check which they consider appropriate in order to verify the correctness of any supplier's declaration.

5. Any movement certificate EUR.1 or invoice declaration issued or made out on the basis of an incorrect supplier's declaration shall be considered null and void.

#### *Article 36*

### **Dispute settlement**

Where disputes arise in relation to the verification procedures of Articles 34 and 35 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Special Committee on Customs Cooperation and Rules of Origin.

In all cases the settlement of disputes between the importer and the customs authorities of the importing country shall take place under the legislation of that country.

#### *Article 37*

### **Penalties**

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

#### *Article 38*

### **Free zones**

1. The Pacific States and the UK shall take all necessary steps to ensure that products traded under cover of a proof of origin or a supplier's declaration, and which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

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

#### *Article 39*

### **Derogations**

1. Derogations from this Protocol may be adopted by the Special Committee on Customs Cooperation and Rules of Origin, hereafter in this Article referred to as 'the Committee', where the development of existing industries or the creation of new industries in the Pacific States justifies them.

The Pacific State or States concerned shall, either before or when it submits the matter to the Committee, notify the UK of its request for derogation together with the reasons for the request in accordance with paragraph 2.

The UK shall respond positively to all the Pacific States' requests which are duly justified in conformity with this Article and which cannot cause serious injury to an established UK industry.

2. In order to facilitate the examination by the Committee of requests for derogation, the Pacific State or States making the request shall, by means of the form given in Annex VII to this Protocol, furnish in support of its request the fullest possible information covering in particular the points listed below:

- description of the finished product,
- nature and quantity of materials originating in a third country,
- nature and quantity of materials originating in Pacific States or the countries or territories referred to in Articles 3 and 4 or the materials which have been processed there,
- manufacturing processes,
- value added,
- number of employees in the enterprise concerned,
- anticipated volume of exports to the UK,
- other possible sources of supply for raw materials,
- reasons for the duration requested in the light of efforts made to find new sources of supply,
- other observations.

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

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

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

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

5. In addition, an examination shall be carried out with a favourable bias having particular regard to:

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

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

7. Without prejudice to paragraphs 1 to 6, the derogation shall be granted where the value added to the non-originating products used in the Pacific State concerned is at least 45 % of the value of the finished product, provided that the derogation is not such as to cause serious injury to an economic sector of the UK.

8. The Committee shall take steps necessary to ensure that a decision is reached as soon as possible and in any case not later than 75 working days after the request is received by the UK Co-Chairman of the Committee. If the UK does not inform a Pacific State of its position on the request within this period, the request shall be deemed to have been accepted.

9. (a) The derogation shall be valid for a period, generally of five years, to be determined by the Committee.
- (b) The derogation decision may provide for renewals without a new decision of the Committee being necessary, provided that the Pacific State or States concerned submit(s), three months before the end of each period, a proof that it is/they are still unable to meet the conditions of this Protocol which have been derogated from.

If any objection is made to the extension, the Committee shall examine it as soon as possible and decide whether to prolong the derogation. The Committee shall proceed as provided for in paragraph 8. All necessary measures shall be taken to avoid interruptions in the application of the derogation.

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

TITLE VI  
CEUTA  
AND MELILLA

*Article 40*  
**Special conditions**

1. The term 'EU' used in this Protocol does not cover Ceuta and Melilla. Products originating in Ceuta and Melilla are not considered to be products originating in the EU for the purposes of this Protocol.

TITLE VII  
FINAL PROVISIONS

*Article 41*  
**Revision and application of rules of origin**

1. The Trade Committee may decide to amend the provisions of this Protocol.
2. In accordance with Article 68 of the Agreement, the Special Committee on Customs Cooperation and Rules of Origin shall, inter alia, take decisions on derogations from this Protocol, under the conditions laid down in Article 39.

*Article 42*  
**Annexes**

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

*Article 43*  
**Implementation of the Protocol**

The UK and the Pacific States shall each take the steps necessary to implement this Protocol.

**Introductory notes to the list in Annex II**

Note 1:

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

Note 2:

1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in column 3 or 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in column 3 or 4 apply only to the part of that heading as described in column 2.
2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3 or 4.
4. Where, for an entry in the first two columns, a rule is specified in both column 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 3:

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

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

Example:

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

5. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously



does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule. (See also Note 6.3 below in relation to textiles).

Example:

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

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

Example:

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

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

Note 4:

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

Note 5:

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

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus *Agave*,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,

- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of polyphenylene sulphide,
- synthetic man-made staple fibres of polyvinyl chloride,
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,
- products of heading No 5605 (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.

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

Note 6:

1. In the case of those textile products, which are marked in the list by a footnote referring to this Introductory Note, textile trimmings and accessories which do not satisfy the rule set out in the list in column 3 for the made up products concerned may be used provided that their weight does not exceed 10% of the total weight of all the textile materials incorporated. Textile trimmings and accessories are those classified in Chapters 50 to 63. Linings and interlinings are not be regarded as trimmings or accessories.
2. Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 3.5.
3. In accordance with Note 3.5, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.

For example<sup>1</sup>, if a rule in the list says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

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

<sup>1</sup> This example is given for the purpose of explanation only. It is not legally binding.

Note 7:

1. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the 'specific processes' are the following:
  - a. vacuum distillation;
  - b. redistillation by a very thorough fractionation process
  - c. cracking;
  - d. reforming;
  - e. extraction by means of selective solvents;
  - f. the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
  - g. polymerization;
  - h. alkylation;
  - i. isomerization.
  
2. For the purposes of heading Nos 2710, 2711 and 2712, the 'specific processes' are the following:
  - a. vacuum distillation;
  - b. redistillation by a very thorough fractionation process;
  - c. cracking;
  - d. reforming;
  - e. extraction by means of selective solvents;
  - f. the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
  - g. polymerization;
  - h. alkylation;
  - i. isomerization;
  - j. in respect of heavy oils falling within heading No ex 2710 only, desulphurisation with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D 1266-59 T method);
  - k. in respect of products falling within heading No 2710 only, deparaffining by a process other than filtering;
  - l. in respect of heavy oils falling within heading No ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250°C with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or decolorisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
  - m. in respect of fuel oils falling within heading No ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 300°C by the ASTM D 86 method;
  - n. in respect of heavy oils other than gas oils and fuel oils falling within heading No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.
  
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.

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

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

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials of Chapter 4 used must be wholly obtained;</li> <li>- any fruit juice (except those of pineapple, lime or grape- fruit) of heading No 2009 used must already be originating;</li> <li>- the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
ex Chapter 05	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used must be wholly obtained	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials of Chapter 6 used must be wholly obtained;</li> <li>- the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained;	
Chapter 08	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: <ul style="list-style-type: none"> <li>- all the fruit and nuts used must be wholly obtained;</li> <li>- the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product</li> </ul>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
ex Chapter 09	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be wholly obtained	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	
0902	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex 0910	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading No 1301 used may not exceed 50 % of the ex-works price of the product	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:		
	– Mucilages and thickeners, modified, derived from vegetable products	Manufacture from non-modified mucilages and thickeners	
	– Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505	
1506	Other animals fats and oils and their fractions, whether or not refined, but not chemically modified:		
	– Solid fractions	Manufacture from materials of any heading including other materials of heading No 1506	
	– Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1507 to 1515	Vegetable oils and their fractions:		
	– Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of food- stuffs for human consumption	Manufacture in which all the materials used are classified within a heading other than that of the product	
	– Solid fractions, except for that of jojoba oil	Manufacture from other materials of heading Nos 1507 to 1515	
	– Other	Manufacture in which all the vegetable materials used must be wholly obtained	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further pre- pared	Manufacture in which: – all the materials of Chapter 2 used must be wholly obtained; – all the vegetable materials used must be wholly obtained. However, materials of heading Nos 1507, 1508, 1511 and 1513 may be used	



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516	Manufacture in which:	
		- all the materials of Chapters 2 and 4 used must be wholly obtained;	
		- all the vegetable materials used must be wholly obtained. However, materials of heading Nos 1507, 1508, 1511 and 1513 may be used	
ex Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for:	Manufacture from animals of Chapter 1	
1604 and 1605	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs;  Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
	- Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading No 1702	
	- Other sugars in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	– Other	Manufacture in which all the materials used must already be originating	
ex 1703	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
Chapter 18	Cocoa and cocoa preparations	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	– Malt extract	Manufacture from cereals of Chapter 10	
	– Other	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:		
	– Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained	
	– Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: <ul style="list-style-type: none"> <li>- all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained;</li> <li>- all the materials of Chapters 2 and 3 used must be wholly obtained</li> </ul>	
1903	Tapioca and substitutes there- for prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading except potato starch of heading No 1108	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise pre-pared, not elsewhere specified or included	Manufacture: <ul style="list-style-type: none"> <li>- from materials not classified within heading No 1806;</li> <li>- in which all the cereals and flour (except durum wheat and its derivatives and Zea indurata maize) used must be wholly obtained,</li> <li>- in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
ex 2008	– Nuts, not containing added sugar or spirit	Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product	
	– Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture in which all the materials used are classified within a heading other than that of the product	
	– Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture in which:	
		- all the materials used are classified within a heading other than that of the product;	
		- all the chicory used must be wholly obtained	
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
	- Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used	
	- Mustard flour and meal and prepared mustard	Manufacture from materials of any heading	
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading except prepared or preserved vegetables of heading Nos 2002 to 2005	
2106	Food preparations not elsewhere specified or included	Manufacture in which:	
		- all the materials used are classified within a heading other than that of the product;	
		- the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture in which:	
		- all the materials used are classified within a heading other than that of the product;	
		- all the grapes or any material derived from grapes used must be wholly obtained	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product;</li> <li>- any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating</li> </ul>	
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	Manufacture: <ul style="list-style-type: none"> <li>- using materials not classified in headings 2207 or 2208,</li> <li>- in which all the grapes or any materials derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume</li> </ul>	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: <ul style="list-style-type: none"> <li>- from materials not classified within heading Nos 2207 or 2208,</li> <li>- in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume</li> </ul>	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used must be wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used must be wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: – all the cereals, sugar or molasses, meat or milk used must already be originating; – all the materials of Chapter 3 used must be wholly obtained	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used must be wholly obtained	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating	
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (a)	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations	Operations of refining and/or one or more specific process(es) (b)	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) (b)	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) (b)	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) (a)	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) (a)	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) (a)	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2805	‘Mischmetall’	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific processes (a)	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific processes (a)	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2915 and 2916 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	– Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	– Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932 and 2933 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2934	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 30	Pharmaceutical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:		
	– Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
	– Other:		
	– – human blood	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
	– – animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
	– – blood fractions other than antisera, haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	– – haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
	– – other	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
3003 and 3004	Medicaments (excluding goods of heading No 3002, 3005 or 3006):		
	– Obtained from amikacin of heading No 2941	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex works price of the product	
	– Other	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product;</li> <li>- the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
ex Chapter 31	Fertilisers; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: – sodium nitrate – calcium cyanamide – potassium sulphate – magnesium potassium sulphate	Manufacture in which: – all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product; – the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes (c)	Manufacture from materials of any heading, except headings Nos 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different 'group' <sup>(d)</sup> in this heading. However, materials of the same group may be used, provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does 40% of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight	Operations of refining and/or one or more specific process(es) (a)	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
3404	Artificial waxes and prepared waxes:		
	– With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
	– Other	Manufacture from materials of any heading, except: <ul style="list-style-type: none"> <li>- hydrogenated oils having the character of waxes of heading No 1516;</li> <li>- fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823;</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		– materials of heading No 3404  However, these materials may be used provided their value does not exceed 20 % of the ex-works price of the product.	
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:		
	– Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading No 3505	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	– Other	Manufacture from materials of any heading, except those of heading No 1108	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3507	Prepared enzymes not else- where specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
3701	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs:		
	– Instant print film for colour photography, in packs	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702. However, materials from heading No 3702 may be used provided their value does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	– Other	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading Nos 3701 and 3702 may be used provided their value taken together, does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3801	– Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
	– Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading No 3403 used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		
	– Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading No 3811 used does not exceed 50 % of the ex-works price of the product	
	– Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3812	Prepared rubber accelerators; compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or vanish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading No 3002 or 3006	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.		
	– Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
	– Industrial fatty alcohols	Manufacture from materials of any heading including other materials of heading No 3823	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:		
	– The following of this heading: Prepared binders for foundry moulds or cores based on natural resinous products Naphthenic acids, their water insoluble salts and their esters Sorbitol other than that of heading No 2905	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<p>Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts</p> <p>Ion exchangers</p> <p>Getters for vacuum tubes</p> <p>Alkaline iron oxide for the purification of gas</p> <p>Ammoniacal gas liquors and spent oxide produced in coal gas purification</p> <p>Sulphonaphthenic acids, their water insoluble salts and their esters</p> <p>Fusel oil and Dippel's oil</p> <p>Mixtures of salts having different anions</p> <p>Copying pastes with a basis of gelatin, whether or not on a paper or textile backing</p>		
	– Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for heading Nos ex 3907 and 3912 for which the rules are set out below:		
	– Addition homopolymerization products in which a single monomer contributes more than 99 % by weight to the total polymer content	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 50 % of the ex-works price of the product;</li> <li>- the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (e)</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	– Other	Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (e)	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3907	– Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product (e)	
	– Polyester	Manufacture in which: -The value of any materials of all materials used do not exceed 50% of the ex-works price of the product; -the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product	
3916 to 3921	Semi-manufactures and articles of plastics; except for headings Nos ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:		
	– Flat products, further worked than only surface- worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked	Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	– Other:		
	– – Addition homopolymerization products in which a single monomer con- tributes more than 99 % by weight to the total polymer content	Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product; - the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the pro- duct (e)	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
(1)	(2)	(3)	(4)
	-- Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (e)	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3916 and ex 3917	Profile shapes and tubes	Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product; - the value of any materials classified within the same heading as the product does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3920	- Ionomer sheet or film	Manufacture from a thermo-plastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Sheets of regenerated cellulose, polyamides or poly- ethylene	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product	
ex 3921	Foils of plastic, metallized	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron (f)	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:		
	– Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	
	– Other	Manufacture from materials of any heading, except those of heading Nos 4011 or 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 to 4107	Leather, without hair or wool, other than leather of heading Nos 4108 or 4109	Retanning of pre-tanned leather	Manufacture in which all the materials used are classified within a heading other than that of the product
4109	Patent leather and patent laminated leather; metallized leather	Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50 % of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4302	Tanned or dressed furskins, assembled:		
	– Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins	
	– Other	Manufacture from non-assembled, tanned or dressed furskins	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading No 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing	
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing	
ex 4409	Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed:		
	– Sanded or finger-jointed	Sanding or finger-jointing	
	– Beadings and mouldings	Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	– Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
(1)	(2)	(3)	(4)
	–and Beadings mouldings	Beading or moulding	
4421	Match splints; woodexen pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4503	Articles of natural cork	Manufacture from cork of heading No 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacturing in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4909	Printed or illustrated post-cards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading Nos 4909 or 4911	
4910	Calendars of any kind, printed, including calendar blocks:		
	- Calendars of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paper-board	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	- Other	Manufacture from materials not classified in heading Nos 4909 or 4911	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 50	Silk; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from (g): <ul style="list-style-type: none"> <li>- raw silk or silk waste carded or combed or other- wise prepared for spinning,</li> <li>- other natural fibres not carded or combed or other- wise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>	
5007	Woven fabrics of silk or of silk waste:	Manufacture from yarn (g)	Printing accompanied by at least two preparatory or finishing operations (such as scour-ing, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from (g): <ul style="list-style-type: none"> <li>- raw silk or silk waste carded or combed or other- wise prepared for spinning,</li> <li>- natural fibres not carded or combed or otherwise pre- pared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	Manufacture from yarn (g)	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
ex Chapter 52	Cotton; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5204 to 5207	Yarn and thread of cotton	Manufacture from (g): <ul style="list-style-type: none"> <li>- raw silk or silk waste carded or combed or other-wise prepared for spinning,</li> <li>- natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>	
5208 to 5212	Woven fabrics of cotton:	Manufacture from yarn (g)	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from (g): <ul style="list-style-type: none"> <li>- raw silk or silk waste carded or combed or other- wise prepared for spinning,</li> <li>- natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	Manufacture from yarn (g)	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from (g): <ul style="list-style-type: none"> <li>- raw silk or silk waste carded or combed or other- wise prepared for spinning,</li> <li>- natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>	
5407 and 5408	Woven fabrics of man-made filament yarn:	Manufacture from yarn (g)	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from (g): <ul style="list-style-type: none"> <li>- raw silk or silk waste carded or combed or other- wise prepared for spinning,</li> <li>- natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>	
5512 to 5516	Woven fabrics of man-made staple fibres:	Manufacture from yarn (g)	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
ex Chapter 56	Wadding, felt and non- wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from (g): <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper making materials</li> </ul>	
5602	Felt, whether or not impregnated, coated, covered or laminated:		
	- Needleloom felt	Manufacture from (g): <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- chemical materials or textile pulp</li> </ul>	
	- Other	Manufacture from (g): <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres, or</li> <li>- chemical materials or textile pulp</li> </ul>	



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:		
	– Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered	
	– Other	Manufacture from (g): <ul style="list-style-type: none"> <li>- natural fibres not carded or combed or otherwise processed for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>	
5605	Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from (g): <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>	
5606	Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn; loop wale-yarn	Manufacture from (g): <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
Chapter 57	Carpets and other textile floor coverings:		
	– Of needleloom felt	Manufacture from (g): - natural fibres, or - chemical materials or textile pulp  However jute fabric may be used as backing	
	– Of other felt	Manufacture from (g): - natural fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
	– Other	Manufacture from yarn (g).  However, jute fabric may be used as backing	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	Manufacture from yarn (g)	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
5805	Hand-woven tapestries of the types gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapes- tries (for example, petit point, cross stitch), whether or not made up	Manufacture in which all the materials used are classified within a heading other than that of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	(4)
(1)	(2)	(3)	(4)
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or vis- cose rayon:	Manufacture from yarn	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
5904	Linoleum, whether or note cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn (g)	
5905	Textile wall coverings:	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
5906	Rubberized textile fabrics, other than those of heading No 5902:	Manufacture from yarn	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back- cloths or the like	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	– Other	Manufacture in which all the materials used are classified within a heading other than that of the product	
5909 to 5911	Textile articles of a kind suitable for industrial use:		
	– Polishing discs or rings other than of felt of heading No 5911	Manufacture from yarn or waste fabrics or rags of heading No 6310	
	– Woven fabrics, of a kind commonly used in paper-making or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading No 5911	Manufacture from yarn (g)	
	– Other	Manufacture from yarn (g)	
Chapter 60	Knitted or crocheted fabrics	Manufacture from yarn (g):	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:		
	– Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Manufacture from fabric	
	– Other	Manufacture from yarn (g):	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from fabric	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		
	– Embroidered	Manufacture from yarn (h) (g)	Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (g)

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	– Other	Manufacture from yarn (h) (g),	Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted goods of heading Nos 6213 and 6214 used does not exceed 47.5 % of the ex-works price of the product
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212:		
	– Embroidered	Manufacture from yarn (h)	Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (h)
	– Fire-resistant equipment of fabric covered with foil of aluminized polyester	Manufacture from yarn (h)	Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product (h)
	– Interlinings for collars and cuffs, cut out	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:		
	– Of felt, of nonwovens	Manufacture from (h) <ul style="list-style-type: none"> <li>- fibres, or</li> <li>- chemical materials or textile pulp</li> </ul>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
	– Other:		
	– – Embroidered	Manufacture from yarn (i) (g),	Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
	– – Other	Manufacture from yarn (i) (g),	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from yarn (g):	
6306	Tarpaulins, awnings and sun-blinds; tents; sails for boats, sailboards or landcraft; camping goods:	Manufacture from fabric	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 25 % of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; except for:	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 65	Headgear and parts thereof, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres (g)	
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres (g)	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
ex Chapter 70	Glass and glassware; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading No 7001	
7006	Glass of heading No 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:		
	– glass plate substrate coated with dielectric thin film, semiconductor grade, in accordance with SEMII standards (j)	Manufacture from non-coated glass plate substrate of heading No 7006	
	– other	Manufacture from materials of heading No 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product	Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product	Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product  or  Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50 % of the ex-works price of the product



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: - uncoloured slivers, rovings, yarn or chopped strands, or - glass wool	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	
7106, 7108 and 7110	Precious metals:		
	- Unwrought	Manufacture from materials not classified within heading No 7106, 7108 or 7110	Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110 or  Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals
	- Semi-manufactured or in powder form	Manufacture from unwrought precious metals	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 72	Iron and steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of headings No 7206 or 7207	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No 7207	
ex 7218	Semi-finished products	Manufacture from materials of headings No 7201, 7202, 7203, 7204 or 7205	
7219 to 7222	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms or semi-finished materials of heading No 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No 7218	
ex 7224	Semi-finished products	Manufacture from materials of headings No 7201, 7202, 7203, 7204 or 7205	
7225 to 7228	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of headings No 7206, 7207, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading No 7206	
7302	Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rackrails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bed-plates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading No 7206	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sand-blasting of forged blanks the value of which does not exceed 35 % of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used	
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50 % of the ex-works price of the product	
ex Chapter 74	Copper and articles thereof; except for:	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7403	Refined copper and copper alloys, unwrought:		
	– Refined copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
	– Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
7405	Master alloys of copper	Manufacture in which all the materials used are classified within a heading other than U that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
7601	Unwrought aluminium	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product; and</li> <li>- the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7602	Aluminium waste or scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used;</li> <li>- the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
Chapter 77	Reserved for possible future use in HS		
ex Chapter 78	Lead and articles thereof; except for:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
7801	Unwrought lead:		
	– Refined lead	Manufacture from ‘bullion’ or ‘work’ lead	
	– Other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used	
7802	Lead waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 79	Zinc and articles thereof; except for:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7901	Unwrought zinc	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used	
7902	Zinc waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
8001	Unwrought tin	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 81	Other base metals; cermets; articles thereof:		
	– Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50 % of the ex-works price of the product	
	– Other	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
8206	Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified within a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15 % of the ex-works price of the set	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	(4)
(1)	(2)	or	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8302 may be used provided their value does not exceed 20 % of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the final product	
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8403 and ex 8404	Central heating boilers other than those of heading No 8402 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading No 8403 or 8404	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading No 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8411	Turbo-jets, turbo propellers and other gas turbines	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
ex 8414	Industrial fans, blowers and the like	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product;</li> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product;</li> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>– the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8419	Machines for wood, paper pulp and paperboard industries	Manufacture: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>– where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>– where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product;</li> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>– where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:		
	– Road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	– Other	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8430	Other moving, grading, leveling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile- drivers and pile-extractors; snow-ploughs and snow- blowers	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>– where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of headings Nos 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8452	Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:		
	– Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>– where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used;</li> <li>– the thread tension, crochet and zigzag mechanisms used are already originating</li> </ul>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
	– Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings Nos 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture in which <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product;</li> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>– where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>– where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
ex 8518	Microphones and stands there- for; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>– where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8519	Turntables (record-decks), record-players, cassette- players and other sound reproducing apparatus, not incorporating a sound recording device	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>– where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>– where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>– where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of heading Nos 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:		
	– Matrices and masters for the production of records	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	– Other	Manufacture: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>– where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
8525	Transmission apparatus for radio-telephony, radio- telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video cam- era recorders	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>– where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>– where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>– where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>– where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528:		
	– Suitable for use solely or principally with video recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	– Other	Manufacture: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>– where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>– where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>- where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8542	Electronic integrated circuits and microassemblies	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>- where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:		
	– With reciprocating internal combustion piston engine of a cylinder capacity:		
	– – Not exceeding 50 cc	Manufacture: <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40 % of the ex- works price of the product;</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	-- Exceeding 50 cc	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	– Other	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified in heading No 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading including other materials of heading No 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product;</li> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>– the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product;</li> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>– the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		
	– Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading No 9018	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	– Other	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	(4)
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
	– Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	– Other	Manufacture: <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading Nos 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9105	Other clocks	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; – where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product;</li> <li>– the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof:		
	– Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	– Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m <sup>2</sup> or less	Manufacture in which all the materials used are classified in a heading other than that of the product  or  Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
		<ul style="list-style-type: none"> <li>- its value does not exceed 25 % of the ex-works price of the product;</li> <li>- all the other materials used are already originating and are classified in a heading other than heading No 9401 or 9403</li> </ul>	
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
9503	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
ex 9506	Golf clubs and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly shaped blocks for making golf club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from 'worked' carving materials of the same heading	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15 % of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
9608	Ball-points pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen- holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609	<p>Manufacture in which all the materials used are classified within a heading other than that of the product.</p> <p>However, nibs or nib-points classified within the same heading may be used</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading No 9613 used does not exceed 30 % of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all the materials used are classified within a heading other than that of the product	

- (a) For the special conditions relating to 'specific processes', see Introductory Notes 7.1 and 7.3.
- (b) For the special conditions relating to 'specific processes', see Introductory Note 7.2.
- (c) Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacturing of colouring preparations, provided they are not classified in another heading in Chapter 32.
- (d) A 'group' is regarded as any part of the heading separated from the rest by a semi-colon.
- (e) In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.
- (f) 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 %.
- (g) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (h) See Introductory Note 6.
- (i) For knitted or crocheted articles, not elastic or rubberized, obtained by sewing or assembly pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.
- (j) SEMII-Semiconductor Equipment and Materials Institute Incorporated

*ANNEX II(a) to Protocol II*

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

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

Common provisions

1. For the products described in the table below, the following rules may also apply instead of the rules set out in Annex II.
2. A proof of origin issued or made out pursuant to this Annex shall contain the following statement in English: ‘Derogation – Annex II(a) of Protocol ... – Materials of HS heading No ... originating from ... used.’ These statements shall be contained in box 7 of movement certificates EUR.1 referred to in Article 16 of the Protocol, or shall be added to the invoice declaration referred to in Article 20 of the Protocol.
3. . The Pacific States and the UK shall take the measures necessary on their part to implement this Annex.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 4	Dairy produce: — with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture in which all the materials of Chapter 4 used are wholly obtained
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained
ex Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons: — with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture in which all the materials of Chapter 8 used are wholly obtained
ex 1101 to ex 1104	Products of the milling industry, of cereals other than rice	Manufacture from cereals of Chapter 10, other than rice of heading No 1006
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading No 1301 used does not exceed 60 % of the ex-works price of the product
ex 1302	Vegetable saps and extracts; pectics substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: — other than mucilages and thickeners, modified, derived from vegetable products	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture from materials of any heading except that of the product
ex 1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: — other than solid fractions	Manufacture from materials of any heading except that of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 1507 to ex 1515	Vegetable oils and their fractions: — other than olive oils under headings No 1509 and 1510	Manufacture from materials of any heading except that of the product
ex 1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared: — fats and oils and their fractions of hydrogenated castor oil, so called ‘opal wax’	Manufacture from materials classified in a heading other than that of the product
ex Chapter 18	Cocoa and cocoa preparations: — with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture from materials of any heading, except that of the product
ex 1901	Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa in more than 40 % by weight calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings No 0401 to 0404, not containing cocoa in more than 5 % by weight calculated on a totally defatted basis, not elsewhere specified or included: — with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture from materials of any heading, except that of the product
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:	
	— containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the products of Chapter 11 used are originating
	— containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: — all the products of Chapter 11 used are originating, — all the materials of Chapters 2 and 3 used are wholly obtained
1903	Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, sifting or similar forms: — with a content of materials of heading No 1108.13 (potato starch) not more than 20 % by weight	Manufacture from materials of any heading, except that of the product
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included: — with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture: — from materials of any heading, except those of heading No 1806, — in which all the products of Chapter 11 used are originating

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture in which all the products of Chapter 11 used are originating
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants: — from materials other than those of subheading No 0711.51; — from materials other than of headings No 2002, 2003, 2008 and 2009; — with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture from materials of any heading except that of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex Chapter 21	Miscellaneous edible preparations: — with a content of materials of Chapters 4 and 17 not more than 20 % by weight	Manufacture from materials of any heading except that of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder: — with a content of maize or materials of Chapters 2, 4 and 17 not more than 20 % by weight	Manufacture from materials of any heading except that of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex 2402	Cigars, cheroots, cigarillos and cigarettes of tobacco	Manufacture in which at least 60 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used must already be originating

*ANNEX III to Protocol II*

**Form for movement certificate**

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

**MOVEMENT CERTIFICATE**

<b>1. Exporter</b> (name, full address, country)	<h2 style="margin: 0;">EUR.1 No A 000 000</h2> <p style="margin: 5px 0 0 0;">See notes overleaf before completing this form</p>	
<b>3. Consignee</b> (name, full address, country) (optional)	<b>2. Certificate used in preferential trade between</b> ..... <p align="center"><b>and</b></p> ..... (insert appropriate countries, groups of countries or territories)	
	<b>4. Country, group of countries or territory in which the products are considered as originating</b>	<b>5. Country, group of countries or territory of destination</b>
<b>6. Transport details</b> (optional)	<b>7. Remarks</b>	
<b>8. Item number; marks and numbers; number and kind of package (¹); description of goods</b>	<b>9. Gross mass (kg) or other measure</b> (litres, m³, etc.)	<b>10. Invoices</b> (Optional)
<b>11. CUSTOMS ENDORSEMENT</b>  Declaration certified Export document (²) Form ..... No ..... Customs office ..... Issuing country or territory ..... ..... Date ..... ..... <p align="center"><i>(Signature)</i></p>	<b>12. DECLARATION BY THE EXPORTER</b>  I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.  Place and date .....  ..... <p align="center"><i>(Signature)</i></p>	

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

<p>13. <b>Request for verification, to:</b></p>	<p>14. <b>Result of verification</b></p> <p>Verification carried out shows that this certificate (*)</p> <p><input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p>
<p>Verification of the authenticity and accuracy of this certificate is requested</p> <p>..... (Place and date)</p> <p>..... (Signature)</p> <p style="text-align: center;">Stamp</p>	<p>..... (Place and date)</p> <p>..... (Signature)</p> <p style="text-align: center;">Stamp</p> <p>(*) Insert X in the appropriate box.</p>

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**

<p>1. <b>Exporter</b> (name, full address, country)</p>	<b>EUR.1 No A 000 000</b>		
	<p>See notes overleaf before completing this form</p>		
	<p>2. <b>Application for a certificate to be used in preferential trade between</b></p> <p>.....</p> <p align="center"><b>and</b></p> <p>.....</p> <p>(insert appropriate countries or groups of countries or territories)</p>		
<p>3. <b>Consignee</b> (name, full address, country) (Optional)</p>	<p>4. <b>Country, group of countries or territory in which the products are considered as originating</b></p>	<p>5. <b>Country, group of countries or territory of destination</b></p>	
	<p>7. <b>Remarks</b></p>		
<p>6. <b>Transport details</b> (mention facultative)</p>	<p>7. <b>Remarks</b></p>		
<p>8. <b>Item number; marks and numbers; number and kind of packages</b> (¹); description of goods</p>	<p>9. <b>Gross mass (kg) or other measure</b> (litres, m³, etc.)</p>	<p>10. <b>Invoices</b> (Optional)</p>	

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

## DECLARATION BY THE EXPORTER

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

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

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

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

SUBMIT the following supporting documents (1):

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

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any 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)

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

*ANNEX IV to Protocol II*

**Invoice Declaration**

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

English version

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

.....  
.....  
(Place and date)<sup>3</sup>  
.....  
.....

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

---

<sup>1</sup> When the invoice declaration is made out by an approved exporter within the meaning of Article 21 of the Protocol, the authorisation number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

<sup>2</sup> Origin of products to be indicated.

<sup>3</sup> These indications may be omitted if the information is contained on the document itself.

<sup>4</sup> See Article 20(5) of the Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

**Supplier declaration for products having preferential origin status**

I, the undersigned, declare that the goods listed on this invoice .....<sup>(1)</sup> were produced in .....<sup>(2)</sup> and satisfy the rules of origin governing preferential trade between the Pacific States and the UK.

I undertake to make available to the customs authorities, if required, evidence in support of this declaration.  
.....<sup>(3)</sup>.....<sup>(4)</sup>  
.....<sup>(5)</sup>

---

<sup>1</sup> 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 26(3)), the name of the document concerned shall be mentioned instead of the word 'invoice'.  
<sup>2</sup> The UK, EU, Pacific State, OCT or other ACP State. Where a Pacific State, the EU, OCT or another ACP State is given, a reference must also be made to the UK 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.  
<sup>3</sup> Place and date.  
<sup>4</sup> Name and function in company.  
<sup>5</sup> Signature.

**Supplier declaration for products not having preferential origin status**

I, the undersigned, declare that the goods listed on this invoice .....<sup>(1)</sup> were produced in .....<sup>(2)</sup> and incorporate the following components or materials which do not have a Pacific State, other ACP State, OCT, UK or EU origin for preferential trade.

.....<sup>(3)</sup> .....<sup>(4)</sup>  
.....<sup>(5)</sup>  
.....  
.....  
.....  
.....<sup>(6)</sup>

I undertake to make available to the customs authorities, if required, evidence in support of this declaration.  
.....<sup>(7)</sup> .....<sup>(8)</sup>  
.....<sup>(9)</sup>

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

---

<sup>1</sup> 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 26(3)), the name of the document concerned shall be mentioned instead of the word 'invoice'.  
<sup>2</sup> The UK, EU, Pacific State, OCT or another ACP State.  
<sup>3</sup> 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.  
<sup>4</sup> Customs values to be given only if required.  
<sup>5</sup> Country of origin to be given only if required. The origin given must be a preferential origin, all other origins to be given as 'third country'.  
<sup>6</sup> 'and have undergone the following processing in the [UK] [EU] [Pacific State] [OCT] [other ACP State] .....', to be added with a description of the processing carried out if this information is required.  
<sup>7</sup> Place and date.  
<sup>8</sup> Name and function in company.  
<sup>9</sup> Signature.

**Information Certificate**

1. The form of information certificate given in this Annex shall be used and be printed in one or more of the official languages in which the Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting State. Information certificates shall be completed in one of those languages; if they are handwritten, they shall be completed in ink, in capital letters. They shall bear a serial number, whether or not printed, by which they can be identified.
2. The information certificate shall measure 210 × 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/m<sup>2</sup>.
3. The national administrators may reserve the right to print the forms themselves or may have them printed by printers approved by them. In the latter case, each form must include a reference to such approval. The forms shall bear the name and address of the printer or a mark by which the printer can be identified.

1. Supplier (¹)	<b>INFORMATION CERTIFICATE</b>		
2. Consignee (¹)	to facilitate the issue of a		
3. Processor (¹)	<b>MOVEMENT CERTIFICATE</b>		
6. Customs office of importation (¹)	for preferential trade between		
7. Import document (²) Form ..... No ..... Series Date <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/>	... <b>and</b> ...		
4. State in which the working or processing has been carried out	5. For official use		
<b>GOODS SENT TO THE STATES OF DESTINATION</b>			
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)	
<b>IMPORTED GOODS USED</b>			
12. Harmonised Commodity Description and Coding System heading/subheading number (HS code)	13. Country of origin	14. Quantity (³)	15. Value (²) (⁵)
16. Nature of the working or processing carried out			
17. Remarks			
<b>18. CUSTOMS ENDORSEMENT</b>  Declaration certified:  Document ..... Form ..... No ..... Customs office ..... Date: <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/>  ..... <div style="text-align: right; margin-right: 50px;">(Signature)</div>		<b>19. DECLARATION BY THE SUPPLIER</b>  I, the undersigned, declare that the information on this certificate is accurate.  ..... <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> ..... (Place) ..... (Date)  ..... <div style="text-align: right; margin-right: 50px;">(Signature)</div>	
<div style="border: 1px solid black; display: inline-block; padding: 5px;">Official Stamp</div>			

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





*ANNEX VII to Protocol II*  
**Form for application for a derogation**

1. Commercial description of the finished product 1.1 Customs classification (HS code)	2. Anticipated annual quantity of exports to the UK (weight, number of pieces, metres 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 3 and 4 to be used	10. Anticipated annual quantity of materials originating in States or territories referred to in Articles 3 and 4 to be used
11. Value of materials of States or territories referred to in Articles 3 and 4	12. Working or processing carried out in States or territories referred to in Articles 3 and 4 on third country materials without obtaining origin
13. Duration requested for derogation from ..... to .....	14. Detailed description of working and processing in the Pacific State(s):
15. Capital structure of the firm concerned	16. Amount of investments made/foreseen
17. Staff employed/expected	18. Value added by the working or processing in the Pacific State(s): 18.1 Labour: 18.2 Overheads: 18.3 Others:
19. Other possible sources of supply for materials	20. Possible developments to overcome the need for a derogation
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 material 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 3 and 4.
- Box 12: If third country materials have been worked or processed in the States or territories referred to in Articles 3 and 4 without obtaining origin, before being further processed in the Pacific State requesting the derogation, indicate the working or processing carried out in the States or territories referred to in Articles 3 and 4.
- 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.

**Overseas countries and territories**

Within the meaning of this Protocol ‘overseas countries and territories’ shall mean the countries and territories listed below:

(This list does not prejudice the status of these countries and territories, or future changes in their status.)

1. Country having special relations with the Kingdom of Denmark:
  - Greenland.
2. Overseas territories of the French Republic:
  - New Caledonia and Dependencies,
  - French Polynesia,
  - French Southern and Antarctic Territories,
  - Wallis and Futuna Islands.
3. Territorial collectivities of the French Republic:
  - Mayotte,
  - Saint Pierre and Miquelon.
4. Overseas countries of the Kingdom of the Netherlands:
  - Aruba,
  - Netherlands Antilles:
    - Bonaire,
    - Curaçao,
    - Saba,
    - Sint Eustatius,
    - Saint Martin (Sint Maarten).
5. British overseas countries and territories:
  - Anguilla,
  - Cayman Islands,
  - Falkland Islands,
  - South Georgia and South Sandwich Islands,
  - Montserrat,
  - Pitcairn,
  - Saint Helena, Ascension Island, Tristan da Cunha
  - British Antarctic Territory,
  - British Indian Ocean Territory,
  - Turks and Caicos Islands,
  - British Virgin Islands.

*ANNEX VIII(a) to Protocol II*  
**Neighbouring developing countries**

The Parties agreed that, for the implementation of Article 4 bis of Protocol II, the following definition shall apply:

- the expression ‘neighbouring developing country belonging to a coherent geographical entity’ shall refer to the following list of countries:

**Products for which the cumulation provisions referred to in Article 4(7) apply**

HS/CN-code	Description
1701	Cane or beet sugar and chemically pure sucrose, in solid form
1702	Sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel (excl. cane or beet sugar and chemically pure sucrose)
ex 1704 90 corresponding to 1704 90 99	Sugar confectionery, not containing cocoa (excl. chewing gum; liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances; white chocolate; pastes, including marzipan, in immediate packings of a net content of 1 kg or more; throat pastilles and cough drops; sugar-coated (panned) goods; gum confectionery and jelly confectionery, including fruit pastes in the form of sugar confectionery; boiled sweets; toffees, caramels and similar sweet; compressed tablets)
ex 1806 10 corresponding to 1806 10 30	Cocoa powder, containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
ex 1806 10 corresponding to 1806 10 90	Cocoa powder, containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
ex 1806 20 corresponding to 1806 20 95	Food preparations containing cocoa in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg (excl. cocoa powder, preparations containing 18 % or more by weight of cocoa butter or containing a combined weight of 25 % or more of cocoa butter and milkfat; chocolate milk crumb; chocolate flavour coating; chocolate and chocolate products; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa; spreads containing cocoa; preparations containing cocoa for making beverages)
ex 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 no or less than 1.5 % milkfat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch; food preparations in powder form of goods of headings 0401 to 0404; preparations for infant use, put up for retail sale; mixes and doughs for the preparation of bakers' wares of heading 1905)
ex 2101 12 corresponding to 2101 12 98	Preparations with a basis of coffee (excl. extracts, essences and concentrates of coffee and preparations with a basis of these extracts, essences or concentrates)
ex 2101 20 corresponding to 2101 20 98	Preparations with a basis of tea or mate (excl. extracts, essences and concentrates of tea or maté and preparations with a basis of these extracts, essences or concentrates)
ex 2106 90 corresponding to 2106 90 59	Flavoured or coloured sugar syrups (excl. isoglucose syrups, lactose syrup, glucose syrup and maltodextrine syrup)
ex 2106 90 corresponding to 2106 90 98	Food preparations not elsewhere specified or included (excl. protein concentrates and textured protein substances; compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages; flavoured or coloured sugar syrups; preparations containing no or less than 1.5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch)
ex 3302 10 corresponding to 3302 10 29	Preparations based on odoriferous substances, of a kind used in the drink industries, containing all flavouring agents characterising a beverage and with an actual alcoholic strength by volume not exceeding 0.5 % (excl. preparations containing no or less than 1.5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch)

**Other ACP states**

Within the meaning of this Protocol ‘other ACP States’ shall mean the States listed below:

- Angola
- Antigua and Barbuda
- Bahamas
- Barbados
- Belize
- Benin
- Botswana
- Burkina Faso
- Burundi
- Cameroun
- Cape Verde
- Central African Republic
- Chad
- Cook Islands
- Comoros
- Côte d’Ivoire
- Democratic Republic of Congo
- Djibouti
- Dominica
- Dominican Republic
- Equatorial Guinea
- Eritrea
- eSwatini
- Ethiopia
- Federated States of Micronesia
- Gabon
- Gambia
- Ghana
- Grenada
- Guinea
- Guinea Bissau
- Guyana
- Haiti
- Jamaica
- Kenya
- Kiribati
- Lesotho
- Liberia
- Madagascar
- Malawi
- Mali
- Marshall Islands

- Mauritania
- Mauritius
- Mozambique
- Namibia
- Nauru
- Niger
- Niue
- Nigeria
- Palau
- Republic of Congo
- Rwanda
- St Kitts and Nevis
- St Lucia
- St Vincent and the Grenadines
- Samoa
- São Tomé and Príncipe
- Senegal
- Seychelles
- Sierra Leone
- Solomon Islands
- Somalia
- Sudan
- Suriname
- Tanzania
- Togo
- Tonga
- Trinidad and Tobago
- Tuvalu
- Uganda
- Vanuatu
- Zambia
- Zimbabwe

**Products originating in South Africa excluded from cumulation provided for in Article 4**

PROCESSED AGRICULTURAL PRODUCTS

**Yoghurt**

0403 10 51

0403 10 53

0403 10 59

0403 10 91

0403 10 93

0403 10 99

**Other fermented or acidified milk and cream**

0403 90 71

0403 90 73

0403 90 79

0403 90 91

0403 90 93

0403 90 99

**Dairy spreads**

0405 20 10

0405 20 30

**Edible vegetables**

0710 40 00

0711 90 30

**Pectic substances, pectinates and pectates**

1 302 20 10

1 302 20 90

**Other margarine**

1517 90 10

**Fructose**

1702 50 00

1702 90 10

**Chewing gum**

1704 10 11

1704 10 19

1704 10 91

1704 10 99

**Other sugar confectionery**

1704 90 10

1704 90 30

1704 90 51

1704 90 55



1704 90 61  
1704 90 65  
1704 90 71  
1704 90 75  
1704 90 81  
1704 90 99

**Cocoa powder**

1806 10 15  
1806 10 20  
1806 10 30  
1806 10 90

**Other cocoa preparations**

1806 20 10  
1806 20 30  
1806 20 50  
1806 20 70  
1806 20 80  
1806 20 95  
1806 31 00  
1806 32 10  
1806 32 90  
1806 90 11  
1806 90 19  
1806 90 31  
1806 90 39  
1806 90 50  
1806 90 60  
1806 90 70  
1806 90 90

**Food preparations for infant use**

1901 10 00  
1901 20 00  
1901 90 11  
1901 90 19  
1901 90 91  
1901 90 99

**Pasta**

1902 11 00  
1902 19 10  
1902 19 90  
1902 20 91  
1902 20 99

1902 30 10  
1902 30 90  
1902 40 10  
1902 40 90

**Tapioca**

1903 00 00

**Prepared foods**

1904 10 10  
1904 10 30  
1904 10 90  
1904 20 10  
1904 20 91  
1904 20 95  
1904 20 99  
1904 30 00  
1904 90 10  
1904 90 80

**Bread, pastry, cakes, biscuits and other bakers' wares**

1905 10 00  
1905 20 10  
1905 20 30  
1905 20 90  
1905 31 11  
1905 31 19  
1905 31 30  
1905 31 91  
1905 31 99  
1905 32 05  
1905 32 11  
1905 32 19  
1905 32 91  
1905 32 99  
1905 40 10  
1905 40 90  
1905 90 10  
1905 90 20  
1905 90 30  
1905 90 40  
1905 90 45  
1905 90 55  
1905 90 60  
1905 90 90

**Other preparations of vegetables, fruit, nuts and other edible parts of plants**

2001 90 30  
2001 90 40  
2004 10 91  
2004 90 10  
2005 20 10  
2005 80 00  
2008 99 85  
2008 99 91

**Miscellaneous edible preparations**

2101 11 11  
2101 11 19  
2101 12 92  
2101 20 98  
2101 30 11  
2101 30 19  
2101 30 91  
2101 30 99  
2102 10 10  
2102 10 31  
2102 10 39  
2102 10 90  
2102 20 11  
2103 20 00  
2105 00 10  
2105 00 91  
2105 00 99  
2106 10 20  
2106 10 80  
2106 90 20  
2106 90 98

**Waters**

2202 90 91  
2202 90 95  
2202 90 99

**Vermouth and other wine**

2205 10 10  
2205 10 90  
2205 90 10  
2205 90 90

**Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength**

2207 10 00

2207 20 00

**Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages**

2208 40 11

2208 40 39

2208 40 51

2208 40 99

2208 90 91

2208 90 99

**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes**

2402 10 00

2402 20 10

2402 20 90

2402 90 00

**Smoking tobacco and other**

2403 10 10

2403 10 90

2403 91 00

2403 99 10

24 039 990

**Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives**

2905 43 00

2905 44 11

2905 44 19

2905 44 91

2905 44 99

2905 45 00

**Essential oils**

3301 90 10

3301 90 21

3301 90 90

**Mixtures of odoriferous substances**

3302 10 10

3302 10 21

3302 10 29

**Casein, caseinates and other casein derivatives; casein glues**

3501 10 50

3501 10 90

3501 90 90

**Dextrins and other modified starches**

3505 10 10  
3505 10 90  
3505 20 10  
3505 20 30  
3505 20 50  
3505 20 90

**Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations**

3809 10 10  
3809 10 30  
3809 10 50  
3809 10 90

**Industrial monocarboxylic fatty acids acid oils from refining**

3823 13 00  
3823 19 10  
3823 19 30  
3823 19 90

**Prepared binders for foundry moulds or cores; chemical products preparations of the chemical or allied industries**

3824 60 11  
3824 60 19  
3824 60 91  
3824 60 99

**BASIC AGRICULTURAL PRODUCTS**

**Live bovine animals**

0102 90 05  
0102 90 21  
0102 90 29  
0102 90 41  
0102 90 49  
0102 90 51  
0102 90 59  
0102 90 61  
0102 90 69  
0102 90 71  
0102 90 79

**Meat of bovine animals, fresh or chilled**

0201 10 00  
0201 20 20  
0201 20 30  
0201 20 50  
0201 20 90  
0201 30 00

**Meat of bovine animals, frozen**

0202 10 00  
0202 20 10  
0202 20 30  
0202 20 50  
0202 20 90  
0202 30 10  
0202 30 50  
0202 30 90

**Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen**

0206 10 95  
0206 29 91

**Meat and edible offal, salted in brine, dried or smoked; edible flours and meals of meat or meat offal**

0210 20 10  
0210 20 90  
0210 99 51  
0210 99 90

**Milk and cream, concentrated or containing added sugar or other sweetening matter**

0402 10 11  
0402 10 19  
0402 10 91  
0402 10 99  
0402 21 11  
0402 21 17  
0402 21 19  
0402 21 91  
0402 21 99  
0402 29 11  
0402 29 15  
0402 29 19  
0402 29 91  
0402 29 99

**Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream**

0403 90 11  
0403 90 13  
0403 90 19  
0403 90 31  
0403 90 33  
0403 90 39

**Whey**

0404 10 02  
0404 10 04  
0404 10 06  
0404 10 12

0404 10 14  
0404 10 16  
0404 10 26  
0404 10 28  
0404 10 32  
0404 10 34  
0404 10 36  
0404 10 38  
0404 90 21  
0404 90 23  
0404 90 29  
0404 90 81  
0404 90 83  
0404 90 89

**Butter and other fats and oils derived from milk; dairy spreads**

0405 10 11  
0405 10 19  
0405 10 30  
0405 10 50  
0405 10 90  
0405 20 90  
0405 90 10  
0405 90 90

**Cheese and curd**

0406 20 10  
0406 40 10  
0406 40 50  
0406 90 01  
0406 90 13  
0406 90 15  
0406 90 17  
0406 90 18  
0406 90 19  
0406 90 23  
0406 90 25  
0406 90 27  
0406 90 29  
0406 90 32  
0406 90 35  
0406 90 37  
0406 90 39  
0406 90 61  
0406 90 63  
0406 90 73  
0406 90 75  
0406 90 76  
0406 90 79  
0406 90 81  
0406 90 82

0406 90 84

0406 90 85

**Cut flowers and flower buds**

0603 11 00

0603 12 00

0603 14 00

0603 90 00

**Other vegetables, fresh or chilled**

0709 90 60

**Bananas**

0803 00 19

**Citrus fruit**

0805 10 20

0805 40 00

0805 50 10

**Apples, pears and quinces**

0808 10 10

0808 10 80

0808 20 10

0808 20 50

**Maize**

1005 10 90

1005 90 00

**Rice**

1006 10 21

1006 10 23

1006 10 25

1006 10 27

1006 10 92

1006 10 94

1006 10 96

1006 10 98

1006 20 11

1006 20 13

1006 20 15

1006 20 17

1006 20 92

1006 20 94

1006 20 96

1006 20 98

1006 30 21

1006 30 23

1006 30 25

1006 30 27



1006 30 42  
1006 30 44  
1006 30 46  
1006 30 48  
1006 30 61  
1006 30 63  
1006 30 65  
1006 30 67  
1006 30 92  
1006 30 94  
1006 30 96  
1006 30 98  
1006 40 00

**Grain sorghum**

1007 00 10  
1007 00 90

**Cereal flours other than of wheat or meslin**

1102 20 10  
1102 20 90  
1102 90 50

**Cereal groats, meal and pellets**

1103 13 10  
1103 13 90  
1103 19 50  
1103 20 40  
1103 20 50

**Cereal grains otherwise worked**

1104 19 50  
1104 19 91  
1104 23 10  
1104 23 30  
1104 23 90  
1104 23 99  
1104 30 90

**Starches; inulin**

1108 11 00  
1108 12 00  
1108 13 00  
1108 14 00  
1108 19 10  
1108 19 90  
1108 20 00

**Wheat gluten, whether or not dried**

1109 00 00

**Other prepared or preserved meat, meat offal or blood**

1602 50 10

1602 90 61

**Cane or beet sugar and chemically pure sucrose, in solid form**

1701 11 90

1701 12 90

1701 91 00

1701 99 10

1701 99 90

**Other sugars**

1702 20 10

1702 20 90

1702 30 10

1702 30 51

1702 30 59

1702 30 91

1702 30 99

1702 40 10

1702 40 90

1702 60 10

1702 60 80

1702 60 95

1702 90 30

1702 90 75

1702 90 79

1702 90 80

1702 90 99

**Tomatoes prepared or preserved otherwise than by vinegar or acetic acid**

2002 10 10

2002 10 90

2002 90 11

2002 90 19

2002 90 31

2002 90 39

2002 90 91

2002 90 99

**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid**

2005 60 00

**Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes**

2007 10 10

2007 91 10

2007 91 30

2007 99 10

2007 99 20

2007 99 31

2007 99 33

2007 99 35

2007 99 39

2007 99 55

2007 99 57

**Fruit, nuts and other edible parts of plants**

2008 30 55

2008 30 71

2008 30 75

2008 40 51

2008 40 59

2008 40 71

2008 40 79

2008 40 90

2008 50 61

2008 50 69

2008 50 71

2008 50 79

2008 50 92

2008 50 94

2008 50 99

2008 70 61

2008 70 69

2008 70 71

2008 70 79

2008 70 92

2008 70 98

2008 92 51

2008 92 59

2008 92 72

2008 92 74

2008 92 76

2008 92 78

2008 92 92

2008 92 93

2008 92 94

2008 92 96

2008 92 97

2008 92 98

**Fruit juices**

2009 11 99

2009 41 10

2009 41 91

2009 49 30

2009 49 93

2009 61 10

2009 61 90

2009 69 11

2009 69 19

2009 69 51

2009 69 59

2009 69 71

2009 69 79

2009 69 90  
2009 71 10  
2009 71 91  
2009 71 99  
2009 79 11  
2009 79 19  
2009 79 30  
2009 79 91  
2009 79 93  
2009 79 99  
2009 80 71  
2009 90 49  
2009 90 71

**Food preparations**

2106 90 30  
2106 90 55  
2106 90 59

**Wine of fresh grapes**

2204 10 11  
2204 10 91  
2204 21 11  
2204 21 12  
2204 21 13  
2204 21 17  
2204 21 18  
2204 21 19  
2204 21 22  
2204 21 24  
2204 21 26  
2204 21 27  
2204 21 28  
2204 21 32  
2204 21 34  
2204 21 36  
2204 21 37  
2204 21 38  
2204 21 42  
2204 21 43  
2204 21 44  
2204 21 46  
2204 21 47  
2204 21 48  
2204 21 62  
2204 21 66  
2204 21 67  
2204 21 68  
2204 21 69  
2204 21 71  
2204 21 74

2204 21 76  
2204 21 77  
2204 21 78  
2204 21 79  
2204 21 80  
2204 21 84  
2204 21 87  
2204 21 88  
2204 21 89  
2204 21 91  
2204 21 92  
2204 21 94  
2204 21 95  
2204 21 96  
2204 29 11  
2204 29 12  
2204 29 13  
2204 29 17  
2204 29 18  
2204 29 42  
2204 29 43  
2204 29 44  
2204 29 46  
2204 29 47  
2204 29 48  
2204 29 62  
2204 29 64  
2204 29 65  
2204 29 71  
2204 29 72  
2204 29 82  
2204 29 83  
2204 29 84  
2204 29 87  
2204 29 88  
2204 29 89  
2204 29 91  
2204 29 92  
2204 29 94  
2204 29 95  
2204 29 96

**Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits liquors and other spirituous beverages**

2208 90 91  
2208 90 99

**Residues and waste from the food industries**

2302 10 10  
2302 10 90  
2303 10 11

## INDUSTRIAL PRODUCTS

### **Unwrought aluminium**

7601 10 00

7601 20 10

7601 20 91

7601 20 99

### **Aluminium Powers and Flakes**

7603 10 00

7603 20 00

## FISHERY PRODUCTS

### **Live fish**

0301 10 90

0301 91 10

0301 91 90

0301 92 00

0301 93 00

0301 94 00

0301 95 00

0301 99 11

0301 99 19

0301 99 80

### **Fish, fresh or chilled**

0302 11 10

0302 11 20

0302 11 80

0302 12 00

0302 19 00

0302 21 10

0302 21 30

0302 21 90

0302 22 00

0302 23 00

0302 29 10

0302 29 90

0302 31 10

0302 31 90

0302 32 10

0302 32 90

0302 33 10

0302 33 90

0302 34 10

0302 34 90

0302 35 10

0302 35 90

0302 36 10

0302 39 10

0302 40 00  
0302 50 10  
0302 50 90  
0302 61 10  
0302 61 30  
0302 61 80  
0302 62 00  
0302 63 00  
0302 64 00  
0302 65 20  
0302 65 50  
0302 65 90  
0302 66 00  
0302 67 00  
0302 68 00  
0302 69 11  
0302 69 19  
0302 69 21  
0302 69 25  
0302 69 31  
0302 69 33  
0302 69 35  
0302 69 41  
0302 69 45  
0302 69 51  
0302 69 55  
0302 69 61  
0302 69 66  
0302 69 67  
0302 69 68  
0302 69 69  
0302 69 75  
0302 69 81  
0302 69 85  
0302 69 86  
0302 69 91  
0302 69 92  
0302 69 94  
0302 69 95  
0302 69 99  
0302 70 00

**Fish, frozen**

0303 11 00  
0303 19 00  
0303 21 10  
0303 21 20  
0303 21 80  
0303 22 00  
0303 29 00

0303 31 10  
0303 31 30  
0303 31 90  
0303 32 00  
0303 33 00  
0303 39 10  
0303 39 30  
0303 39 70  
0303 41 11  
0303 41 13  
0303 41 19  
0303 41 90  
0303 42 12  
0303 42 18  
0303 42 32  
0303 42 38  
0303 42 52  
0303 42 58  
0303 42 90  
0303 43 11  
0303 43 13  
0303 43 19  
0303 43 90  
0303 44 11  
0303 44 13  
0303 44 19  
0303 44 90  
0303 45 11  
0303 45 13  
0303 45 19  
0303 45 90  
0303 46 11  
0303 46 19  
0303 46 90  
0303 49 31  
0303 46 16  
0303 49 33  
0303 49 39  
0303 49 80  
0303 51 00  
0303 52 10  
0303 52 30  
0303 52 90  
0303 61 00  
0303 62 00  
0303 71 10  
0303 71 30  
0303 71 80  
0303 72 00  
0303 73 00



0303 74 30  
0303 74 90  
0303 75 20  
0303 75 50  
0303 75 90  
0303 76 00  
0303 77 00  
0303 78 11  
0303 78 12  
0303 78 13  
0303 78 19  
0303 78 90  
0303 79 11  
0303 79 19  
0303 79 21  
0303 79 23  
0303 79 29  
0303 79 31  
0303 79 35  
0303 79 37  
0303 79 41  
0303 79 45  
0303 79 51  
0303 79 55  
0303 79 58  
0303 79 65  
0303 79 71  
0303 79 75  
0303 79 81  
0303 79 83  
0303 79 85  
0303 79 88  
0303 79 91  
0303 79 92  
0303 79 93  
0303 79 94  
0303 79 98  
0303 80 10  
0303 80 90

**Fish fillets and other fish meat**

0304 11 10  
0304 11 90  
0304 19 13  
0304 19 15  
0304 19 17  
0304 19 19  
0304 19 31  
0304 19 33  
0304 19 35  
0304 19 91

0304 19 97  
0304 21 00  
0304 29 13  
0304 29 15  
0304 29 17  
0304 29 19  
0304 29 21  
0304 29 29  
0304 29 31  
0304 29 33  
0304 29 35  
0304 29 39  
0304 29 41  
0304 29 43  
0304 29 45  
0304 29 51  
0304 29 53  
0304 29 55  
0304 29 59  
0304 29 61  
0304 29 69  
0304 29 71  
0304 29 73  
0304 29 83  
0304 29 91  
0304 29 79  
0304 29 99  
0304 90 31  
0304 90 39  
0304 90 41  
0304 90 57  
0304 90 59  
0304 90 97  
0304 91 00  
0304 92 00  
0304 99 21  
0304 99 23  
0304 99 31  
0304 99 33  
0304 99 51  
0304 99 55  
0304 99 61  
0304 99 75  
0304 99 99

**Fish, dried, salted or in brine; smoked fish**

0305 10 00  
0305 20 00  
0305 30 11  
0305 30 19

0305 30 30  
0305 30 50  
0305 30 90  
0305 41 00  
0305 42 00  
0305 49 10  
0305 49 20  
0305 49 30  
0305 49 45  
0305 49 50  
0305 49 80  
0305 51 10  
0305 51 90  
0305 59 11  
0305 59 19  
0305 59 30  
0305 59 50  
0305 59 70  
0305 59 80  
0305 61 00  
0305 62 00  
0305 63 00  
0305 69 10  
0305 69 30  
0305 69 50  
0305 69 80

**Crustaceans**

0306 11 10  
0306 11 90  
0306 12 10  
0306 12 90  
0306 13 10  
0306 13 30  
0306 13 50  
0306 13 80  
0306 14 10  
0306 14 30  
0306 14 90  
0306 19 10  
0306 19 30  
0306 19 90  
0306 21 00  
0306 22 10  
0306 22 91  
0306 22 99  
0306 23 10  
0306 23 31  
0306 23 39  
0306 23 90  
0306 24 30

0306 24 80  
0306 29 10  
0306 29 30  
0306 29 90

**Molluscs and other aquatic invertebrates**

0307 10 90  
0307 21 00  
0307 29 10  
0307 29 90  
0307 31 10  
0307 31 90  
0307 39 10  
0307 39 90  
0307 41 10  
0307 41 91  
0307 41 99  
0307 49 01  
0307 49 11  
0307 49 18  
0307 49 31  
0307 49 33  
0307 49 35  
0307 49 38  
0307 49 51  
0307 49 59  
0307 49 71  
0307 49 91  
0307 49 99  
0307 51 00  
0307 59 10  
0307 59 90  
0307 91 00  
0307 99 11  
0307 99 13  
0307 99 15  
0307 99 18  
0307 99 90

**Prepared or preserved fish; caviar and caviar substitutes**

1604 11 00  
1604 12 10  
1604 12 91  
1604 12 99  
1604 13 11  
1604 13 19  
1604 13 90  
1604 14 11  
1604 14 16  
1604 14 18  
1604 14 90

1604 15 11  
1604 15 19  
1604 15 90  
1604 16 00  
1604 19 10  
1604 19 31  
1604 19 39  
1604 19 50  
1604 19 91  
1604 19 92  
1604 19 93  
1604 19 94  
1604 19 95  
1604 19 98  
1604 20 05  
1604 20 10  
1604 20 30  
1604 20 40  
1604 20 50  
1604 20 70  
1604 20 90  
1604 30 10  
1604 30 90

**Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved**

1605 10 00  
1605 20 10  
1605 20 91  
1605 20 99  
1605 30 10  
1605 30 90  
1605 40 00  
1605 90 11  
1605 90 19  
1605 90 30  
1605 90 90

**Stuffed pasta**

1902 20 10

**Products originating in South Africa for which the cumulation provisions of Article 4 apply**

**BASIC AGRICULTURAL PRODUCTS**

**Live horses, asses, mules and hinnies**

0101 10 90

0101 90 30

**Live swine**

0103 91 10

0103 92 11

0103 92 19

**Live sheep and goats**

0104 10 30

0104 10 80

0104 20 90

**Live poultry**

0105 11 11

0105 11 19

0105 11 91

0105 11 99

0105 12 00

0105 19 20

0105 19 90

0105 94 00

0105 99 10

0105 99 20

0105 99 30

0105 99 50

**Meat of swine, fresh, chilled or frozen**

0203 11 10

0203 12 11

0203 12 19

0203 19 11

0203 19 13

0203 19 15

0203 19 55

0203 19 59

0203 21 10

0203 22 11

0203 22 19

0203 29 11

0203 29 13

0203 29 15

0203 29 55

0203 29 59

**Meat of sheep or goats, fresh, chilled or frozen**

0204 10 00  
0204 21 00  
0204 22 10  
0204 22 30  
0204 22 50  
0204 22 90  
0204 23 00  
0204 30 00  
0204 41 00  
0204 42 10  
0204 42 30  
0204 42 50  
0204 42 90  
0204 43 10  
0204 43 90  
0204 50 11  
0204 50 13  
0204 50 15  
0204 50 19  
0204 50 31  
0204 50 39  
0204 50 51  
0204 50 53  
0204 50 55  
0204 50 59  
0204 50 71  
0204 50 79

**Meat and edible offal, of poultry**

0207 11 10  
0207 11 30  
0207 11 90  
0207 12 10  
0207 12 90  
0207 13 10  
0207 13 20  
0207 13 30  
0207 13 40  
0207 13 50  
0207 13 60  
0207 13 70  
0207 13 99  
0207 14 10  
0207 14 20  
0207 14 30  
0207 14 40  
0207 14 50  
0207 14 60

0207 13 70  
0207 13 99  
0207 14 10  
0207 14 20  
0207 14 30  
0207 14 40  
0207 14 50  
0207 14 60  
0207 14 70  
0207 14 99  
0207 24 10  
0207 24 90  
0207 25 10  
0207 25 90  
0207 26 10  
0207 26 20  
0207 26 30  
0207 26 40  
0207 26 50  
0207 26 60  
0207 26 70  
0207 26 80  
0207 26 99  
0207 27 10  
0207 27 20  
0207 27 30  
0207 27 40  
0207 27 50  
0207 27 60  
0207 27 70  
0207 27 80  
0207 27 99  
0207 32 11  
0207 32 15  
0207 32 19  
0207 32 51  
0207 32 59  
0207 32 90  
0207 33 11  
0207 33 19  
0207 33 51  
0207 33 59  
0207 33 90  
0207 35 11  
0207 35 15  
0207 35 21  
0207 35 23  
0207 35 25  
0207 35 31  
0207 35 41



0207 35 51  
0207 35 53  
0207 35 61  
0207 35 63  
0207 35 71  
0207 35 79  
0207 35 99  
0207 36 11  
0207 36 15  
0207 36 21  
0207 36 23  
0207 36 25  
0207 36 31  
0207 36 41  
0207 36 51  
0207 36 53  
0207 36 61  
0207 36 63  
0207 36 71  
0207 36 79  
0207 36 90

**Fats**

0209 00 11  
0209 00 19  
0209 00 30  
0209 00 90

**Meat and edible meat offal**

0210 11 11  
0210 11 19  
0210 11 31  
0210 11 39  
0210 11 90  
0210 12 11  
0210 12 19  
0210 12 90  
0210 19 10  
0210 19 20  
0210 19 30  
0210 19 40  
0210 19 50  
0210 19 60  
0210 19 70  
0210 19 81  
0210 19 89  
0210 19 90  
0210 91 00  
0210 92 00  
0210 93 00  
0210 99 21

0210 99 29  
0210 99 31  
0210 99 39  
0210 99 41  
0210 99 49

**Milk and cream, not concentrated**

0401 10 10  
0401 10 90  
0401 20 11  
0401 20 19  
0401 20 91  
0401 20 99  
0401 30 11  
0401 30 19  
0401 30 31  
0401 30 39  
0401 30 91  
0401 30 99

**Milk and cream, concentrated**

0402 91 11  
0402 91 19  
0402 91 31  
0402 91 39  
0402 91 51  
0402 91 59  
0402 91 91  
0402 91 99  
0402 99 11  
0402 99 19  
0402 99 31  
0402 99 39  
0402 99 91  
0402 99 99

**Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream**

0403 10 11  
0403 10 13  
0403 10 19  
0403 10 31  
0403 10 33  
0403 10 39  
0403 90 51  
0403 90 53  
0403 90 59  
0403 90 61  
0403 90 63  
0403 90 69

**Whey**

0404 10 52

0404 10 54  
0404 10 56  
0404 10 58  
0404 10 62  
0404 10 72  
0404 10 74  
0404 10 76  
0404 10 78  
0404 10 82  
0404 10 84

**Cheese and curd**

0406 10 20  
0406 10 80  
0406 20 90  
0406 30 10  
0406 30 31  
0406 30 39  
0406 30 90  
0406 40 90  
0406 90 21  
0406 90 50  
0406 90 69  
0406 90 78  
0406 90 86  
0406 90 87  
0406 90 88  
0406 90 93  
0406 90 99

**Birds' eggs**

0407 00 11  
0407 00 19  
0407 00 30  
0408 11 80  
0408 19 81  
0408 19 89  
0408 91 80  
0408 99 80

**Natural Honey**

0409 00 00

**Cut flowers and flower buds**

0603 13 00  
0603 19 10  
0603 19 90

**Potatoes**

0701 90 50  
0702 00 00

0703 10 11  
0703 10 19  
0703 10 90  
0703 90 00

**Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled**

0704 10 00  
0704 20 00  
0704 90 10  
0704 90 90

**Lettuce and chicory**

0705 11 00  
0705 19 00  
0705 21 00  
0705 29 00

**Edible roots**

0706 10 00  
0706 90 10  
0706 90 30  
0706 90 90

**Cucumbers and gherkins**

0707 00 05  
0707 00 90

**Leguminous vegetables**

0708 10 00  
0708 20 00  
0708 90 00

**Other vegetables**

0709 20 00  
0709 30 00  
0709 40 00  
0709 51 00  
0709 59 30  
0709 59 90  
0709 60 10  
0709 70 00  
0709 90 10  
0709 90 20  
0709 90 39  
0709 90 40  
0709 90 50  
0709 90 70  
0709 90 80  
0709 90 90

**Vegetables (uncooked or cooked by steaming or boiling in water), frozen**

0710 10 00

0710 21 00  
0710 22 00  
0710 29 00  
0710 30 00  
0710 80 10  
0710 80 51  
0710 80 61  
0710 80 69  
0710 80 70  
0710 80 80  
0710 80 85  
0710 80 95  
0710 90 00

**Vegetables provisionally preserved**

0711 20 90  
0711 40 00  
0711 51 00  
0711 59 00  
0711 90 50  
0711 90 70  
0711 90 80  
0711 90 90

**Dried vegetables**

0712 20 00  
0712 31 00  
0712 32 00  
0712 33 00  
0712 39 00  
0712 90 19  
0712 90 30  
0712 90 50  
0712 90 90

**Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers**

0714 10 10  
0714 10 91  
0714 10 99  
0714 20 90  
0714 90 11  
0714 90 19

**Nuts, fresh or dried**

0802 11 90  
0802 40 00

**Bananas**

0803 00 11  
0803 00 90

**Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried**

0804 20 10

0804 20 90

0804 30 00

**Citrus fruit, fresh or dried**

0805 10 80

0805 20 10

0805 20 30

0805 20 50

0805 20 70

0805 20 90

0805 50 90

0805 90 00

**Grapes, fresh or dried**

0806 10 10

0806 10 90

**Melons (including watermelons) and papaws (papayas), fresh**

0807 11 00

0807 19 00

**Quinces**

0808 20 90

**Apricots, cherries, peaches (including nectarines), plums and sloes, fresh**

0809 10 00

0809 20 05

0809 20 95

0809 30 10

0809 30 90

0809 40 05

**Other fruit, fresh**

0810 10 00

0810 20 90

0810 40 90

0810 50 00

0810 60 00

0810 90 50

0810 90 60

0810 90 70

0810 90 95

**Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter**

0811 10 11

0811 10 19

0811 20 11

0811 20 31

0811 20 39

0811 20 59

0811 90 11

0811 90 19

0811 90 39

0811 90 75

0811 90 80

0811 90 95

**Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption**

0812 10 00

0812 90 10

0812 90 20

0812 90 70

0812 90 98

**Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits**

0813 20 00

0813 40 10

0813 50 19

0813 50 91

0813 50 99

**Pepper**

0904 20 10

**Wheat and meslin**

1001 10 00

1001 90 10

1001 90 91

1001 90 99

**Rye**

1002 00 00

**Barley**

1003 00 10

1003 00 90

**Oats**

1004 00 00

**Buckwheat, millet and canary seed; other cereals**

1008 10 00

1008 20 00

1008 90 10

1008 90 90

**Wheat or meslin flour**

1101 00 11

1101 00 15

1101 00 90

**Cereal flours other than of wheat or meslin**

1102 10 00

1102 90 10

1102 90 30

1102 90 90

**Cereal groats, meal and pellets**

1103 11 10

1103 11 90  
1103 19 10  
1103 19 30  
1103 19 40  
1103 19 90  
1103 20 10  
1103 20 20  
1103 20 30  
1103 20 60  
1103 20 90

**Cereal grains otherwise worked**

1104 12 10  
1104 12 90  
1104 19 10  
1104 19 30  
1104 19 61  
1104 19 69  
1104 19 99  
1104 22 20  
1104 22 30  
1104 22 50  
1104 22 90  
1104 22 98  
1104 29 01  
1104 29 03  
1104 29 05  
1104 29 07  
1104 29 09  
1104 29 11  
1104 29 18  
1104 29 30  
1104 29 51  
1104 29 55  
1104 29 59  
1104 29 81  
1104 29 85  
1104 29 89  
1104 30 10

**Flour, meal, powder, flakes, granules and pellets of potatoes**

1105 10 00  
1105 20 00

**Flour, meal and powder of the dried leguminous vegetables**

1106 10 00  
1106 20 10  
1106 20 90  
1106 30 10  
1106 30 90

**Malt, whether or not roasted**



1107 10 11  
1107 10 19  
1107 10 91  
1107 10 99  
1107 20 00

**Other vegetable products**

1212 91 20  
1212 91 80

**Pig fat**

1501 00 19  
1504 30 10

**Soya**

1507 10 90  
1507 90 90

**Olive oil and its fractions**

1509 10 10  
1509 10 90  
1509 90 00  
1510 00 10

**Other oils and their fractions**

1510 00 90

**Sunflower**

1512 11 91  
1512 11 99  
1512 19 90  
1512 21 90  
1512 29 90

**Rape, colza or mustard oil and fractions thereof**

1514 11 90  
1514 19 90  
1514 91 90  
1514 99 90

**Degras, residues**

1522 00 31  
1522 00 39

**Sausages and similar products, of meat, meat offal or blood**

1601 00 91  
1601 00 99

**Other prepared or preserved meat, meat offal or blood**

1602 10 00  
1602 20 11  
1602 20 19  
1602 20 90  
1602 31 11  
1602 31 19  
1602 31 30

1602 31 90  
1602 32 11  
1602 32 19  
1602 32 30  
1602 32 90  
1602 39 21  
1602 39 29  
1602 39 40  
1602 39 80  
1602 41 10  
1602 41 90  
1602 42 10  
1602 42 90  
1602 49 11  
1602 49 13  
1602 49 15  
1602 49 19  
1602 49 30  
1602 49 50  
1602 49 90  
1602 50 31  
1602 50 39  
1602 50 80  
1602 90 10  
1602 90 31  
1602 90 41  
1602 90 51  
1602 90 69  
1602 90 72  
1602 90 74  
1602 90 76  
1602 90 78  
1602 90 98

**Other sugars, including chemically pure lactose**

1702 11 00  
1702 19 00

**Pasta**

1902 20 30

**Vegetables, fruit, nuts and other edible parts of plants**

2001 10 00  
2001 90 50  
2001 90 65  
2001 90 93  
2001 90 99

**Mushrooms and truffles**

2003 10 20  
2003 10 30  
2003 20 00  
2003 90 00

**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen**

2004 10 10  
2004 10 99  
2004 90 50  
2004 90 91  
2004 90 98

**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen**

2005 10 00  
2005 20 20  
2005 20 80  
2005 40 00  
2005 51 00  
2005 59 00

**Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar**

2006 00 31  
2006 00 35  
2006 00 38  
2006 00 99

**Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes**

2007 10 91  
2007 10 99  
2007 91 90  
2007 99 91  
2007 99 93  
2007 99 98

**Fruit, nuts and other edible parts of plants**

2008 11 94  
2008 11 98  
2008 19 19  
2008 19 95  
2008 19 99  
2008 20 11  
2008 20 31  
2008 20 51  
2008 20 59  
2008 20 71  
2008 20 79  
2008 20 90  
2008 30 11  
2008 30 19  
2008 30 31  
2008 30 39  
2008 30 51  
2008 30 59  
2008 30 79  
2008 30 90  
2008 40 11

2008 40 19  
2008 40 21  
2008 40 29  
2008 40 31  
2008 40 39  
2008 50 11  
2008 50 19  
2008 50 31  
2008 50 39  
2008 50 51  
2008 50 59  
2008 60 11  
2008 60 19  
2008 60 31  
2008 60 39  
2008 60 50  
2008 60 60  
2008 60 70  
2008 60 90  
2008 70 11  
2008 70 19  
2008 70 31  
2008 70 39  
2008 70 51  
2008 70 59  
2008 80 11  
2008 80 19  
2008 80 31  
2008 80 39  
2008 80 50  
2008 80 70  
2008 80 90  
2008 92 16  
2008 92 18  
2008 99 21  
2008 99 23  
2008 99 24  
2008 99 28  
2008 99 31  
2008 99 34  
2008 99 36  
2008 99 37  
2008 99 43  
2008 99 45  
2008 99 46  
2008 99 49  
2008 99 61  
2008 99 62  
2008 99 67  
2008 99 72

2008 99 78  
2008 99 99

**Fruit juices**

2009 11 11  
2009 11 19  
2009 11 91  
2009 19 11  
2009 19 19  
2009 19 91  
2009 19 98  
2009 21 00  
2009 29 11  
2009 29 19  
2009 29 91  
2009 29 99  
2009 31 11  
2009 31 19  
2009 31 51  
2009 31 59  
2009 31 91  
2009 31 99  
2009 39 11  
2009 39 19  
2009 39 31  
2009 39 39  
2009 39 51  
2009 39 55  
2009 39 59  
2009 39 91  
2009 39 95  
2009 39 99  
2009 41 99  
2009 49 11  
2009 49 19  
2009 49 91  
2009 49 99  
2009 50 10  
2009 50 90  
2009 80 11  
2009 80 19  
2009 80 34  
2009 80 35  
2009 80 50  
2009 80 61  
2009 80 63  
2009 80 73  
2009 80 79  
2009 80 85  
2009 80 86

2009 80 97  
2009 80 99  
2009 90 11  
2009 90 19  
2009 90 21  
2009 90 29  
2009 90 31  
2009 90 39  
2009 90 41  
2009 90 51  
2009 90 59  
2009 90 73  
2009 90 79  
2009 90 92  
2009 90 94  
2009 90 95  
2009 90 96  
2009 90 97  
2009 90 98

**Other food preparations**

2106 90 51

**Wine of fresh grapes**

2204 10 19  
2204 10 99  
2204 21 10  
2204 21 82  
2204 21 83  
2204 21 98  
2204 21 99  
2204 29 10  
2204 29 58  
2204 29 75  
2204 29 98  
2204 29 99  
2204 30 10  
2204 30 92  
2204 30 94  
2204 30 96  
2204 30 98

**Other fermented beverages**

2206 00 10

**Bran, sharps and other residues from the food industry**

2302 30 10  
2302 30 90  
2302 40 10  
2302 40 90

**Oilcake and other solid residues**

2306 90 19

**Preparations of a kind used in animal feeding**

2309 10 13  
2309 10 15  
2309 10 19  
2309 10 33  
2309 10 39  
2309 10 51  
2309 10 53  
2309 10 59  
2309 10 70  
2309 90 33  
2309 90 35  
2309 90 39  
2309 90 43  
2309 90 49  
2309 90 51  
2309 90 53  
2309 90 59  
2309 90 70

**Unmanufactured tobacco; tobacco refuse**

2401 10 10  
2401 10 20  
2401 10 41  
2401 10 49  
2401 10 60  
2401 20 10  
2401 20 20  
2401 20 41  
2401 20 60  
2401 20 70

**The Principality of Andorra**

1. Products originating in the Principality of Andorra, meeting the conditions of Article 3(6)(b) of Protocol II, and falling within Chapters 25 to 97 of the Harmonised System shall be accepted by the Parties as originating in the EU within the meaning of this Agreement.
2. Protocol II shall apply *mutatis mutandis* for the purpose of defining the originating status of the abovementioned products.



**The Republic of San Marino**

1. Products originating in the Republic of San Marino, meeting the conditions of Article 3(6)(b) of Protocol II, shall be accepted by the Parties as originating in the EU within the meaning of this Agreement.
2. Protocol II shall apply *mutatis mutandis* for the purpose of defining the originating status of the abovementioned products.

## FINAL ACT

The representatives of

THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND (UK)), hereinafter referred to as the 'UK',

of the one part, and

THE REPUBLIC OF FIJI,

THE INDEPENDENT STATE OF PAPUA NEW GUINEA (hereinafter referred to as 'Papua New Guinea'), hereinafter referred to as 'the Pacific States',

of the other part,

meeting at London on the 14th of March 2019 for the signature of the Interim Economic Partnership Agreement between the UK, of the one part, and the Pacific States, of the other part, have at the time of signature of the Agreement:

— adopted the following Annexes, Protocols and Joint Declaration:

ANNEX I:	Customs Duties on Products Originating in Pacific States
ANNEX II:	Customs Duties on Products Originating in the UK
ANNEX III A:	Technical Barriers to Trade and Sanitary and Phytosanitary Measures – Priority Products for Export from the Pacific States to the UK
ANNEX III B:	Technical Barriers to Trade and Sanitary and Phytosanitary Measures – Priority Products for Trade Among the Pacific States
ANNEX IV	Joint Statement of the Parties to the Interim Economic Partnership Agreement between the United Kingdom or Great Britain and Northern Ireland, of the one part, and the Pacific States, of the other part
PROTOCOL I:	On Mutual Administrative Assistance in Customs Matters
PROTOCOL II:	Concerning the Definition of the Concept of 'Originating Products' and Methods of Administrative Cooperation
JOINT DECLARATION	Joint Declaration concerning a trilateral approach to Rules of Origin

IN WITNESS WHEREOF, the undersigned Plenipotentiaries have signed this Final Act.

Done at London on the 14th of March 2019.

For the United Kingdom of Great Britain and Northern Ireland:

**LIAM FOX**

For the Republic of Fiji:

**JITOKO TIKOLEVU**

For the Independent State of Papua New Guinea:

**WINNIE KIAP**

## **JOINT DECLARATION concerning a trilateral approach to Rules of Origin**

1. In advance of trade negotiations between the European Union and the United Kingdom, the Parties recognise that a trilateral approach to rules of origin, involving the European Union, is the preferred outcome in trading arrangements between the Parties and the European Union. This approach would replicate coverage of existing trade flows, and allow for continued recognition of originating content from either of the Parties and from the European Union in exports to each other, as per the intention of the EU-Pacific States Interim Partnership Agreement<sup>1</sup>. In this regard, the Governments of the United Kingdom and the Pacific States understand that any arrangement between the Parties represents a first step towards this outcome.

2. In the event of an agreement between the United Kingdom and the European Union, the Parties approve taking the necessary steps, as a matter of urgency, to update Protocol II of this Agreement to reflect a trilateral approach to Rules of Origin, involving the European Union. The necessary steps will be taken in accordance with the procedures of the Trade Committee established under Article 68 of this Agreement.

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<sup>1</sup> Interim Partnership Agreement between the European Community, of the one part, and the Pacific States, of the other part.

