

## ARTICLE 4

### **Environment and Natural Resources**

1. Cooperation on environmental protection and sustainable utilisation and management of natural resources shall aim at:

- (a) mainstreaming environmental sustainability into all aspects of development cooperation and support programmes and projects implemented by the various actors;
- (b) building and/or strengthening the scientific and technical human and institutional capacity for environmental management for all environmental stakeholders;
- (c) supporting specific measures and schemes aimed at addressing critical sustainable management issues and also relating to current and future regional and international commitments concerning mineral and natural resources such as:
  - (i) tropical forests, water resources, coastal, marine and fisheries resources, wildlife, soils, biodiversity;
  - (ii) protection of fragile ecosystems (e.g. coral reef);
  - (iii) renewable energy sources notably solar energy and energy efficiency;
  - (iv) sustainable rural and urban development;
  - (v) desertification, drought and deforestation;
  - (vi) developing innovative solutions to urban environmental problems; and
  - (vii) promotion of sustainable tourism.
- (d) taking into account issues relating to the transport and disposal of hazardous waste.

2. Cooperation shall also take account of:

- (a) the worsening drought and desertification problems; and
- (b) institutional development and capacity building.

## ARTICLE 5

### **Climate Change**

1. The Parties acknowledge that climate change is a serious global environmental challenge and a threat to the achievement of the Sustainable Development Goals requiring adequate, predictable and timely financial support. For these reasons, and in accordance with the provisions of Article 4 of this Annex, cooperation shall:

- (a) recognise the vulnerability of the SACU Member States and Mozambique to climate-related phenomena such as coastal erosion, cyclones, flooding and environmentally induced displacements, and in particular of least developed and landlocked States to increasing floods, drought, deforestation and desertification;
- (b) strengthen and support policies and programmes to mitigate and adapt to the consequences of, and threat posed by, climate change including through institutional development and capacity building;
- (c) enhance the capacity of the SACU Member States and Mozambique in the development of, and the participation in, the global carbon market; and
- (d) focus on the following activities:
  - (i) integrating climate change into development strategies and poverty reduction efforts;
  - (ii) raising the political profile of climate change in development cooperation, including through appropriate policy dialogue;
  - (iii) assisting the SACU Member States and Mozambique to adapt to climate change in relevant sectors such as agriculture, water management and infrastructure, including through transfer and adoption of relevant and environmentally sound technologies;
  - (iv) promoting disaster risk reduction, reflecting that an increasing proportion of disasters are related to climate change;
  - (v) providing financial and technical support for mitigation action of the SACU Member States and Mozambique in line with their poverty reduction and sustainable development objectives, including reducing emissions from deforestation and forest degradation and reducing emissions in the agricultural sector;

- (vi) improving weather and climate information and forecasting and early warning systems; and
- (vii) promoting renewable energy sources, and low-carbon technologies that enhance sustainable development.

## **PART II**

### **ECONOMIC AND TRADE COOPERATION<sup>10</sup>**

#### **ARTICLE 6**

##### **Objectives**

1. Economic and trade cooperation shall aim at fostering the smooth and gradual integration of BELN and Mozambique into the world economy, with due regard for their political choices and development priorities, thereby promoting their sustainable development and contributing to poverty eradication in BELN and Mozambique.

2. The ultimate objective of economic and trade cooperation is to enable BELN and Mozambique to play a full part in international trade. In this context, particular regard shall be had to the need for BELN and Mozambique to participate actively in multilateral trade negotiations. Given the current level of development of BELN and Mozambique, economic and trade cooperation shall be directed at enabling BELN and Mozambique to manage the challenges of globalisation and to adapt progressively to new conditions of international trade thereby facilitating their transition to the liberalised global economy. In this context, close attention should be paid to the vulnerability of BELN and Mozambique resulting from their dependency on commodities or a few key products, including value-added agro-industry products, and the risk of preference erosion.

3. To this end, economic and trade cooperation shall aim, through national and regional development strategies at enhancing the production, supply and trading capacity of BELN and Mozambique as well as their capacity to attract investment. It shall further aim at creating a new trading dynamic between the Parties, at strengthening BELN and Mozambique trade and investment policies, at reducing their dependency on commodities, at promoting more diversified economies and at improving the capacity of BELN and Mozambique to handle all issues related to trade.

4. Economic and trade cooperation shall be implemented in full conformity with the provisions of the WTO, including special and differential treatment, taking account of the Parties' mutual interests and their respective levels of development. It

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<sup>10</sup> Part II on Economic and Trade Cooperation shall not apply to the Republic of South Africa.

shall also address the effects of preference erosion in full conformity with multilateral commitments.

## ARTICLE 7

### **Principles**

1. Economic and trade cooperation shall be based on a true, strengthened and strategic partnership. It shall further be based on a comprehensive approach which builds on the strengths and achievements of the previous ACP–EC Conventions.
2. Economic and trade cooperation shall build on regional integration initiatives of BELN and Mozambique. Cooperation in support of regional cooperation and integration and economic and trade cooperation shall be mutually reinforcing. Economic and trade cooperation shall address, in particular, supply and demand side constraints, notably interconnectivity of infrastructure, economic diversification and trade development measures as a means of enhancing the competitiveness of BELN and Mozambique. Appropriate weight shall therefore be given to the corresponding measures in the development strategies of BELN and Mozambique, which the UK shall support, in particular through the provision of aid for trade.
3. Economic and trade cooperation shall take account of the different needs and levels of development of BELN and Mozambique. In this context, the Parties reaffirm their attachment to ensuring special and differential treatment for BELN and Mozambique and to maintaining special treatment for LDCs and to taking due account of the vulnerability of these countries.

## ARTICLE 8

### **General Provisions for Trade in Services**

1. The Parties underline the growing importance of services in international trade and their major contribution to economic and social development.
2. They reaffirm their respective commitments under the GATS, and underline the need for special and differential treatment to BELN and Mozambique suppliers of services.
3. In the framework of the negotiations for progressive liberalisation in trade and services, as provided for in Article XIX of the GATS, the UK undertakes to give sympathetic consideration to the priorities of BELN and Mozambique for improvement in the UK schedule, with a view to meeting their specific interests.
4. The Parties further agree on the objective of extending under this Agreement, and after they have acquired some experience in applying the MFN treatment under the GATS, their partnership to encompass the liberalisation of services in accordance

with the provisions of the GATS and particularly those relating to the participation of developing countries in liberalisation agreements.

5. The UK shall support, through national and regional development strategies and in conformity with Article 7 of this Annex, the efforts of BELN and Mozambique to strengthen their capacity in the supply of services. Particular attention shall be paid to services related to labour, business, distribution, finance, tourism, culture and construction and related engineering services with a view to enhancing their competitiveness and thereby increasing the value and the volume of their trade in goods and services.

## ARTICLE 9

### **Maritime Transport**

1. The Parties acknowledge the importance of cost-effective and efficient maritime transport services in a safe and clean marine environment as the main mode of transportation facilitating international trade and thereby constituting one of the forces behind economic development and the development of trade.

2. They undertake to promote the liberalisation of maritime transport and to this end apply effectively the principle of unrestricted access to the international maritime transport market on a non-discriminatory and commercial basis.

3. Each Party shall grant, *inter alia*, a treatment no less favourable than that accorded to its own ships, for ships operated by nationals or companies of the other Party, and for ships registered in the territory of either party, with respect to access to ports, the use of infrastructure and auxiliary maritime services of those ports, as well as related fees and charges, customs facilities and the assignment of berths and facilities for loading and unloading.

4. The UK shall support, through national and regional development strategies in conformity with Article 7 of this Annex, the efforts of BELN and Mozambique to develop and promote cost effective and efficient maritime transport services in BELN and Mozambique with a view to increasing the participation of operators of BELN and Mozambique in international shipping services.

## ARTICLE 10

### **Information and Communication Technologies, and Information Society**

1. The Parties recognise the important role of information and communication technologies, as well as the active participation in the Information Society, as a prerequisite for the successful integration of BELN and Mozambique into the world economy.

2. They therefore reconfirm their respective commitments under existing multilateral agreements, in particular the protocol on Basic Telecommunications attached to the GATS, and invite those of BELN and Mozambique, which are not yet members of these agreements, to accede to them.

3. They furthermore agree to participate fully and actively in any future international negotiation, which might be conducted in this area.

4. The Parties will therefore take measures that will enable inhabitants of BELN and Mozambique easy access to information and communication technologies, through, amongst others, the following measures:

- (a) the development and encouragement of the use of affordable renewable energy resources;
- (b) the development and deployment of more extensive low-cost wireless networks; and
- (c) the development and encouragement of the use of local content for Information and Communication Technologies.

5. The Parties also agree to step up cooperation between them in the area of information and communication technologies, and the Information Society. This cooperation shall, through national and regional development strategies and in conformity with Article 7 of this Annex, in particular be directed towards greater complementarity and harmonisation of communication systems, at national, regional and international level and their adaptation to new technologies.

## ARTICLE 11

### **Protection of Intellectual Property Rights**

1. Without prejudice to the positions of the Parties in multilateral negotiations, the Parties recognise the need to ensure an adequate and effective level of protection of intellectual, industrial and commercial property rights, and other rights covered by the TRIPS Agreement including protection of geographical indications, in line with the international standards with a view to reducing distortions and impediments to bilateral trade.

2. They underline the importance, in this context, of adherence to the TRIPS Agreement and the Convention on Biological Diversity (CBD).

3. They also agree on the need to accede to all relevant international conventions on intellectual, industrial and commercial property as referred to in Part I of the TRIPS Agreement, in line with their level of development.

4. The Parties may consider the conclusion of agreements aimed at protecting trademarks and geographical indications for products of particular interest of either Party.

5. For the purpose of this Agreement, intellectual property includes in particular copyright, including the copyright on computer programmes, and neighbouring rights, including artistic designs, and industrial property which includes utility models, patents including patents for bio-technological inventions and plant varieties or other effective sui generis systems, industrial designs, geographical indications including appellations of origin, trademarks for goods or services, topographies of integrated circuits as well as the legal protection of data bases and the protection against unfair competition as referred to in Article 10a of the Paris Convention for the Protection of Industrial Property and protection of undisclosed confidential information on know-how.

6. The Parties further agree to strengthen their cooperation in this field. Upon request, on mutually agreed terms and conditions, and through national and regional development strategies and in conformity with Article 7 of this Annex, cooperation shall, *inter alia*, extend to the following areas: the preparation of laws and regulations for the protection and enforcement of intellectual property rights, the prevention of the abuse of such rights by right holders and the infringement of such rights by competitors, the establishment and reinforcement of domestic and regional offices and other agencies including support for regional intellectual property organisations involved in enforcement and protection, including the training of personnel.

## ARTICLE 12

### **Trade and Environment**

1. The Parties reaffirm their commitment to promoting the development of international trade in such a way as to ensure sustainable and sound management of the environment, in accordance with the international conventions and undertakings in this area and with due regard to their respective level of development. They agree that the special needs and requirements of the SACU Member States and Mozambique should be taken into account in the design and implementation of environmental measures, including in relation to the provisions of Article 5 of this Annex.

2. Bearing in mind the Rio Principles and with a view to reinforcing the mutual supportiveness of trade and environment, the Parties agree to enhance their cooperation in this field. Cooperation shall in particular aim at the establishment of coherent national, regional and international policies, reinforcement of quality controls of goods and services related to the environment, the improvement of environment friendly production methods in relevant sectors.

3. The Parties agree that environmental measures should not be used for protectionist purposes.

## ARTICLE 13

### **Trade and Labour Standards**

1. The Parties reaffirm their commitment to the internationally recognised core labour standards, as defined by the relevant ILO Conventions, and in particular the freedom of association and the right to collective bargaining, the abolition of forced labour, the elimination of worst forms of child labour and non-discrimination in respect to employment.
2. They agree to enhance cooperation in this area, in particular in the following fields:
  - (a) exchange of information on the respective legislation and work regulation;
  - (b) the formulation of national labour legislation and strengthening of existing legislation;
  - (c) educational and awareness raising programmes; and
  - (d) enforcement of adherence to national legislation and work regulation.
3. The Parties agree that labour standards should not be used for protectionist purposes.

## **PART III**

### **DEVELOPMENT FINANCE COOPERATION**

## ARTICLE 14

### **Development Finance Cooperation**

1. The Parties recognise that development finance cooperation is a critical element of their partnership and an essential factor for the achievement of the objectives of this Agreement.
2. The Parties acknowledge that development finance cooperation may take either financial or non-financial forms or a combination thereof.
3. Development finance cooperation shall be undertaken to support and promote the efforts of the SACU Member States and Mozambique to achieve the objectives and to maximise the expected benefits of this Agreement.



4. In particular, development finance cooperation shall contribute to the SACU Members States' and Mozambique's objective of fostering shared sustainable economic growth and development, industrialisation and structural transformation of their economies, infrastructure development, institutional capacity building and integration into the global economy. To this end, the UK undertakes to support development cooperation activities in conformity with the principles of complementarity and aid effectiveness, such as those contained in the Paris Declaration on Aid Effectiveness of 2005 and the Accra Agenda for Action of 2008.

5. The Parties agree that a regional development financing mechanism such as an EPA fund would provide a useful instrument for efficiently channelling development financial resources and for implementing EPA accompanying measures. The UK agrees to support the efforts of the region to set up such a mechanism. The UK agrees to provide contributions to support the implementation of this Agreement through mechanisms such as the Prosperity Fund.

6. The UK financing pertaining to development cooperation between the SACU Member States, Mozambique and the UK shall be carried out within the framework of the UK's rules and relevant procedures.

7. The Parties recognise that adequate resources would be required for the effective implementation of this Agreement and the fullest achievement of its benefits. In this respect, the Parties shall cooperate to enable the SACU Member States and Mozambique to access other financial instruments as well as facilitate other donors willing to further support the efforts of the SACU Member States and Mozambique in achieving the objectives of this Agreement.

## **PART IV**

### **REVIEW**

#### ARTICLE 15

##### **Review**

The Parties agree that this Annex shall be reviewed by 2020, taking into account the new ACP-EU arrangement that will replace the Cotonou Agreement.

**PROTOCOL 1**  
**CONCERNING THE DEFINITION OF THE CONCEPT OF**  
**‘ORIGINATING PRODUCTS’ AND METHODS OF ADMINISTRATIVE**  
**COOPERATION**

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**TITLE I**  
**GENERAL PROVISIONS**

ARTICLE 1

**Definitions**

For the purposes of this Protocol:

- (a) any reference to the male gender simultaneously means a reference to the female gender and vice versa;
- (b) ‘manufacture’ means any kind of working or processing including assembly or specific operations;
- (c) ‘material’ means any ingredient, raw material, component or part used in the manufacture of the product;
- (d) ‘product’ means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (e) ‘goods’ means both materials and products;
- (f) ‘customs value’ means the value as determined in accordance with the 1994 Agreement on implementation of the WTO Agreement on Customs Valuation;
- (g) ‘ex-works price’ means the price paid for the product ex works to the manufacturer in the UK, a SACU Member State or Mozambique in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes paid which are, or may be, repaid when the product obtained is exported;
- (h) ‘value of materials’ means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the UK, the SACU Member States or Mozambique;
- (i) ‘value of originating materials’ means the value of such materials as defined in subparagraph (h) applied *mutatis mutandis*;
- (j) ‘value added’ for the purpose of Articles 4 and 4A of this Protocol, shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which originate in the other countries or territories referred to in Articles 4, 4A, 5 and 6 of this

Protocol with which cumulation is applicable, or where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the UK, a SACU Member State or Mozambique;

- (k) ‘value added’ for the purpose of Article 43 of this Protocol shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which are imported into the SACU Member State or Mozambique as the case may be applying for derogation or where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the UK, in a SACU Member State or Mozambique;
- (l) ‘chapters’, ‘headings’ and ‘sub-headings’ mean the chapters, the four-digit headings and the six-digit sub-headings used in the nomenclature which makes up the Harmonised Commodity Description and Coding System, referred to in this Protocol as ‘the Harmonised System’ or ‘HS’;
- (m) ‘classified’ refers to the classification of a product or material under a particular chapter, heading or sub-heading;
- (n) ‘consignment’ means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (o) ‘territories’ includes territorial waters;
- (p) ‘UK OCTs’ means the Overseas Countries and Territories as defined in paragraph 4 of Annex VIII;
- (q) ‘other ACP EPA States’ means all the African, Caribbean and Pacific States, with the exception of the SACU Member States and Mozambique, which have at least provisionally applied:
  - (i) an EPA with the EU before the EU-SADC EPA ceases to apply to the UK; or
  - (ii) a preferential trade agreement with the UK;
- (r) ‘supplier's declaration’ means a declaration made by a supplier concerning the status of products with regard to the rules of origin. It may be used by exporters as evidence, in particular in support of applications for the issue of movement certificates EUR.1 or as a basis for making out origin declarations;

- (s) 'this Agreement' means the Economic Partnership Agreement between the SACU Member States and Mozambique, of the one part, and the UK, of the other part; and
- (t) 'EU' means the European Union.

## **TITLE II**

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

#### ARTICLE 2

##### **General Requirements**

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

#### ARTICLE 3

##### **Bilateral Cumulation**

1. This Article shall apply only in the case of cumulation between a SACU Member State or Mozambique and the UK.

2. Without prejudice to the provisions of Article 2(2) of this Protocol, materials originating in the UK within the meaning of this Protocol shall be considered as materials originating in a SACU Member State or Mozambique when incorporated into a product obtained in that SACU Member State or Mozambique, respectively, provided that the working or processing carried out there goes beyond the operations referred to in Article 9(1) of this Protocol.

3. Without prejudice to the provisions of Article 2(1) of this Protocol, materials originating in a SACU Member State or Mozambique within the meaning of this Protocol shall be considered as materials originating in the UK when incorporated into a product obtained in the UK, provided that the working or processing carried out there goes beyond the operations referred to in Article 9(1) of this Protocol and the product is exported to the same SACU Member State or Mozambique, respectively.

4. Without prejudice to the provisions of Article 2(2) of this Protocol, working and processing carried out in the UK shall be considered as having been carried out in a SACU Member State or Mozambique, when the materials undergo in that SACU Member State or Mozambique subsequent working or processing going beyond the operations referred to in Article 9(1) of this Protocol.

5. Without prejudice to the provisions of Article 2(1) of this Protocol, working and processing carried out in a SACU Member State or Mozambique shall be considered as having been carried out in the UK, when the materials undergo there subsequent working or processing going beyond the operations referred to in Article 9(1) of this Protocol and the product is exported to the same SACU Member State or Mozambique, respectively.

#### ARTICLE 4

##### **Diagonal Cumulation**

1. This Article shall not apply to cumulation laid down in Article 3 of this Protocol.

2. Without prejudice to the provisions of Article 2(2) of this Protocol, materials originating in a SACU Member State, Mozambique, the UK, other ACP EPA States or in UK OCTs shall be considered as materials originating in the SACU Member State or Mozambique, respectively, where the materials are incorporated into a product obtained there, provided that the working or processing carried out there goes beyond the operations referred to in Article 9(1) of this Protocol.

3. Without prejudice to the provisions of Article 2(1) of this Protocol, materials originating in a SACU Member State, Mozambique, other ACP EPA States, or in UK OCTs shall be considered as materials originating in the UK when incorporated into a product obtained there, provided that the working or processing carried out in the UK goes beyond the operations referred to in Article 9(1) of this Protocol.



4. For the purposes of paragraphs 2 and 3, the origin of the materials originating in the UK, a SACU Member State or Mozambique shall be determined according to the rules of origin of this Protocol and in accordance with Article 30 of this Protocol. The origin of materials originating in other ACP EPA States or in the UK OCTs shall be determined according to the rules of origin applicable in the framework of the UK's preferential arrangements with these countries and territories and in accordance with Article 30 of this Protocol.

5. For cumulation provided in paragraphs 2 and 3, when the working or processing carried out in a SACU Member State, Mozambique or in the UK does not go beyond the operations referred to in Article 9(1) of this Protocol, the product obtained shall be considered as originating in a SACU Member State or Mozambique or in the UK only when the value added there is greater than the value of the materials used originating in any one of the other countries or territories.

6. Without prejudice to the provisions of Article 2(2) of this Protocol, working and processing carried out in a SACU Member State, Mozambique, the UK, other ACP EPA States or in UK OCTs shall be considered as having been carried out in the SACU Member State or Mozambique respectively where the materials undergo subsequent working or processing going beyond the operations referred to in Article 9(1) of this Protocol.

7. Without prejudice to the provisions of Article 2(1) of this Protocol, working and processing carried out in a SACU Member State, Mozambique, other ACP EPA States or in UK OCTs shall be considered as having been carried out in the UK, when the materials undergo in the UK subsequent working or processing going beyond the operations referred to in Article 9(1) of this Protocol.

8. For cumulation provided in paragraphs 6 and 7, when the working or processing carried out in a SACU Member State, Mozambique or in the UK does not go beyond the operations referred to in Article 9(1) of this Protocol, the product obtained shall be considered as originating in a SACU Member State, Mozambique or in the UK only when the value added there is greater than the value added in any one of the other countries or territories. The origin of the final product shall be determined according to the rules of origin of this Protocol and in accordance with Article 30 of this Protocol.

9. The cumulation provided for in paragraphs 2 and 6 may only be applied provided that:

- (a) the SACU Member State or Mozambique, as the case may be, other ACP EPA States and UK OCTs have entered into an arrangement or agreement on administrative cooperation with each other, which ensures compliance with and a correct implementation of this Article and includes a reference to the use of appropriate proofs of origin;

- (b) the SACU Secretariat and the Ministry of Industry and Trade of Mozambique have provided the UK with the details of the arrangements or agreements on administrative cooperation entered into with the other countries or territories referred to in this Article.

10. The cumulation provided for in paragraph 3 and 7 may only be applied provided that:

- (a) the UK<sup>11</sup>, the other ACP EPA States and UK OCTs have entered into an arrangement or agreement on administrative cooperation with each other, which ensures compliance with and a correct implementation of this Article and includes a reference to the use of appropriate proofs of origin;
- (b) the UK has provided the SACU Member States and Mozambique, through the SACU Secretariat and the Ministry of Industry and Trade of Mozambique, with details of agreements on administrative cooperation with the other countries or territories referred to in this Article. 11. Once the requirements of paragraphs 9 and 10 have been fulfilled and the date for the simultaneous entry into force of cumulation provided for under this Article has been agreed upon between the UK and the SACU Member States and Mozambique, each Party shall fulfil its own publication and information requirements provided for in paragraph 14.

11. Once the requirements of paragraphs 9 and 10 have been fulfilled and the date for the simultaneous entry into force of cumulation provided for under this Article has been agreed upon between the UK and the SACU Member States or Mozambique, each Party shall fulfil its own publication and information requirements provided for in paragraph 14.

12. Notwithstanding paragraph 11, the date of the implementation of cumulation provided for under this Article with materials from a particular country or territory shall not be beyond a period of five (5) years starting from the date of the signature by the SACU Member States, Mozambique or the UK<sup>12</sup> of an agreement/arrangement on administrative cooperation with that particular country or territory provided for in paragraphs 9 and 10.

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<sup>11</sup> The commitments to provide administrative cooperation between the UK and other ACP EPA States may be found within their respective protocols on rules of origin and administrative cooperation.

<sup>12</sup> In instances where the EU signed an agreement/arrangement on administrative cooperation before the EU-SADC EPA ceased to apply to the UK and the UK had signed an agreement/arrangement on administrative cooperation to replace those agreements/arrangements at the entry into force of this Agreement, the 5 year period starts at the time of signature of the agreement/arrangement by the EU. The Parties agree to enter into consultations for an early implementation of the cumulation provisions where agreements/arrangements on administrative cooperation are signed after the EU-SADC EPA ceases to apply to the UK.

13. After the period specified in paragraph 12, the SACU Member States or Mozambique, respectively, may start applying the cumulation foreseen in paragraphs 2 and 6 provided that the requirements of paragraph 9 have been fulfilled, while the UK may start applying the cumulation foreseen in paragraphs 3 and 7 provided that the requirements of paragraph 10 have been fulfilled.

14. Each party shall make public the date of entry into force of cumulation with a particular country or territory according to its own internal procedures.

15. The cumulation provided in paragraph 2 shall not apply to materials:

- (a) of Harmonised System Headings 1604 and 1605 originating in the Pacific States according to Article 6(6) of Protocol II of the Interim Economic Partnership Agreement between the United Kingdom of Great Britain and Northern Ireland, on the one part, and the Pacific States, on the other part.
- (b) of Harmonised System Headings 1604 and 1605 originating in the Pacific States according to any future provision of a preferential trade agreement between the UK and Pacific ACP States<sup>13</sup>.
- (c) originating in South Africa and which cannot be imported directly into the UK duty-free quota-free.

16. The cumulation provided in paragraph 3 shall:

- (a) Where the final product is exported to SACU, not apply to materials:
  - (i) originating in non-SACU SADC states, which do not enjoy duty-free quota-free access into SACU under the SADC Protocol on Trade; and
  - (ii) originating in UK OCTs or ACP EPA states, other than the non-SACU SADC states, which cannot be imported directly into SACU duty-free quota-free.
- (b) Where the final product is exported to Mozambique, not apply to materials originating in UK OCTs or other ACP EPA states, which cannot be imported directly into Mozambique duty-free quota-free.

17. In respect of paragraphs 15(c), 16(a), 16(b), the UK, SACU and Mozambique, respectively, shall establish the list of materials concerned and shall ensure the lists are revised as necessary to ensure compliance with those paragraphs. SACU and Mozambique shall notify their respective lists and any subsequent versions thereof in track changes to the UK. The UK shall notify its respective list and any subsequent versions thereof in track changes to the SACU Secretariat and

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<sup>13</sup> the Cook Islands, Fiji, Kiribati, the Marshall Islands, the Federated States of Micronesia, Nauru, Niue, Palau, Papua New Guinea, Samoa, the Solomon Islands, Tonga, Tuvalu and Vanuatu.

the Ministry of Industry and Trade of Mozambique. After notification, as provided for in this paragraph, each party shall make public each of these lists according to their own internal procedures. The Parties shall publish the lists and any subsequent amendments thereof within one (1) month of receipt of the notification. In cases where lists, or their subsequent versions, are notified after the date of entry into force of cumulation, exclusion from cumulation with the materials will become effective six (6) months after the receipt of the notification.

18. By way of derogation from paragraphs 15(c), 16(a), and 16(b), the UK, SACU and Mozambique may remove any material from their respective lists. Cumulation with the materials that were removed from the respective list will become effective upon notification and publication of the revised lists. The Parties shall publish the lists and any subsequent amendments thereof within one (1) month of receipt of the notification.

#### ARTICLE 4A

##### **Cumulation with EU Materials and Processing**

1. The Article shall apply in the case of cumulation with the EU.
2. Without prejudice to the provisions of Article 2, materials originating in the EU shall be considered as materials originating in a SACU Member State or Mozambique, or the UK when incorporated into a product obtained in the SACU Member State, Mozambique or the UK respectively, provided that the working or processing carried out there goes beyond the operations referred to in Article 9(1) of this Protocol.
3. For the purposes of paragraph 2, the origin of the materials originating in the EU, shall be determined according to the rules of origin of this Protocol and in accordance with Article 30 of this Protocol.
4. For cumulation provided in paragraph 2, when the working or processing carried out in the SACU Member State or in Mozambique or in the UK does not go beyond the operations referred to in Article 9(1) of this Protocol, the product obtained shall be considered as originating in the SACU Member State or in Mozambique or in the UK only when the value added there is greater than the value of the materials used originating in any one of the other countries or territories.
5. Without prejudice to the provisions of Article 2, working or processing carried out in the EU shall be considered as having been carried out in a SACU Member State, Mozambique or the UK when the materials obtained undergo subsequent working or processing in the SACU Member State, Mozambique or the UK respectively, which goes beyond the operations referred to in Article 9(1) of this Protocol.

6. For cumulation provided in paragraph 5, when the working or processing carried out in the SACU Member State, Mozambique or in the UK does not go beyond the operations referred to in Article 9(1) of this Protocol, the product obtained shall be considered as originating in the SACU Member State, in Mozambique or in the UK only when the value added there is greater than the value added in any one of the other countries or territories.

7. Cumulation of EU materials and processing referred to in paragraph 2 to 6 of this Article shall apply under the following conditions:

- (i) a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade 1994 is applicable between the countries involved in the acquisition of the originating status and the country of destination<sup>14</sup>;
- (ii) the origin of materials originating in the EU shall be determined according to rules of origin identical to those in Protocol I of this Agreement; and
- (iii) notices indicating the fulfilment of the necessary requirements to apply cumulation have been published by the Parties.

## ARTICLE 5

### **Cumulation with respect to Materials which are subject to MFN Duty Free Treatment in the UK**

1. Without prejudice to the provisions of Article 2(2) of this Protocol, non-originating materials which at importation into the UK are free of customs duties by means of application of conventional rates of the most-favoured nation tariff in accordance with the UK's tariff schedule shall be considered as materials originating in a SACU Member State or Mozambique when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 9(1) of this Protocol.

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<sup>14</sup> The Parties acknowledge the aim of maintaining the existing rights and obligations between them, and that it is envisaged that the United Kingdom and the European Union will enter into a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade 1994. In light of this, unless and until that agreement is applicable, cumulation (provided for in paragraphs 2 to 6 of this Article) with respect to the European Union may nonetheless continue to be simultaneously applied for an interim period of three years, provided that the United Kingdom and the European Union have arrangements on administrative cooperation which ensure correct implementation of this Article and that a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade 1994 is applicable between SACU, Mozambique and the European Union. No later than six months before the end of the interim period, the Parties shall consult as to whether the period should be extended. This provision may be modified, and the interim period extended, by decision of the Trade and Development Committee. Should such modification be required, the Parties shall aim to put in place arrangements that are no less beneficial in respect of trade between them.

2. Movement certificates EUR.1 (in Box 7) or origin declarations issued by application of paragraph 1 shall bear the following entry:

‘Application of Article 5(1) of Protocol 1 of the SACUM-UK EPA’

3. The UK shall notify yearly to the Special Committee on Customs and Trade Facilitation referred to in Article 50 of this Agreement (‘The Committee’) the list of materials to which the provisions of this Article shall apply.

4. The cumulation provided for in this Article shall not apply to materials:

- (a) which at importation into the UK are subject to anti-dumping or countervailing duties when originating from the country which is subject to these anti-dumping or countervailing duties<sup>15</sup>;
- (b) classified in subheadings of the Harmonised System which include, in the UK’s tariff schedule, 8-digit tariff lines which are not free of customs duties by means of application of conventional rates of the UK's most-favoured nation tariff.

#### ARTICLE 6

##### **Cumulation with respect to Materials originating in other Countries benefiting from Preferential Duty-Free Quota-Free Access to the UK**

1. Without prejudice to the provisions of Article 2(2) of this Protocol, materials shall be considered as materials originating in a SACU Member State or Mozambique when incorporated into a product obtained there, provided:

- (a) they have undergone working or processing going beyond that referred to in Article 9(1) of this Protocol; and
- (b) they meet the requirements of paragraph 1A.

1A. Subject to paragraph 1B, the requirements to be satisfied for the purposes of paragraph 1(b) are as follows:

- (a) the materials originate in countries or territories that benefit from duty free, quota free, import duty arrangements granted by the UK;
- (b) those import duty arrangements are granted under a UK generalised scheme of preferences for developing countries that is notified to the Trade and Development Committee (“the GSP”),

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<sup>15</sup> For the purpose of the implementation of this specific exclusion, UK non-preferential rules of origin shall apply.

- (c) those import duty arrangements are not granted pursuant to an enhanced arrangement<sup>16</sup> under the GSP; and
- (d) the materials were materials that were subject to cumulation under Article 6.1 of Protocol 1 to the EU-SADC EPA on the date that agreement ceased to be applicable to the UK.

1B. The requirements in sub-paragraphs 1A (c) or (d) may be modified, from such date as UK may notify in writing to the Trade and Development Committee; as follows:

- (a) The UK may specify materials to which sub-paragraph 1A(c) does not apply, or may dis-apply that sub-paragraph in whole or in part;
- (b) The UK may specify products as exceptions to sub-paragraph 1A (d).

1.1. The origin of the materials of the countries or territories concerned shall be determined according to the rules of origin applicable in the framework of the UK's preferential arrangements with those countries and territories and in accordance with Article 30 of this Protocol.

1.2. The cumulation provided for in this paragraph shall not apply to:

- (a) materials which at importation to the UK are subject to anti-dumping or countervailing duties when originating in a country which is subject to these anti-dumping or countervailing duties<sup>17</sup>;
- (b) materials classified in subheadings of the Harmonised System which include, in the UK's tariff schedule 8-digit tariff lines which are not free of customs duties in the UK by means of application of the arrangements of paragraph 1;
- (c) tuna products classified under Harmonised System Chapters 3 and 16, except where those products originate in countries or territories that are granted preferential access under the GSP;
- (d) materials which are subject to a safeguard measure that varies suspends or withdraws the preferential arrangements under the GSP.

2. At the request of a SACU Member State or Mozambique, materials originating in countries or territories which benefit from agreements or arrangements that provide for duty-free quota-free access to the market of the UK can be

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<sup>16</sup> An enhanced arrangement is one provided for in GSP, where a country or territory is granted more preferential import duty arrangements, than it would otherwise receive under the scheme, provided it meets specified conditions relating to the ratification and implementation of certain international agreements.

<sup>17</sup> For the purpose of the implementation of this specific exclusion, UK non-preferential rules of origin shall apply.



considered as materials originating in a SACU Member State or Mozambique. The request shall be submitted by the SACU Member State or Mozambique to the UK, which shall take a decision on the request in accordance with its internal procedures.

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

2.1. The origin of the materials of the countries or territories concerned shall be determined according to the rules of origin applicable in the framework of the UK's preferential agreements or arrangements with those countries and territories and in accordance with Article 30 of this Protocol.

2.2. The cumulation provided for in this paragraph shall not apply to materials:

- (a) falling within Harmonised System Chapters 1 to 24 and the products listed in the Annex 1 – paragraph 1.(ii) of the Agreement on Agriculture belonging to the GATT 1994 unless these materials benefit from duty-free, quota-free access to the market of the UK under an agreement, other than an EPA, between an ACP State and the UK;
- (b) which at importation to the UK are subject to anti-dumping or countervailing duties when originating from the country which is subject to these anti-dumping or countervailing duties<sup>18</sup>;
- (c) classified in subheadings of the Harmonised System which include, in the UK's tariff schedule 8-digit tariff lines which are not free of customs duties by means of application of agreements or arrangements referred to in this paragraph.

3. Notwithstanding paragraph 2.2(a), the Parties, in support of African integration, will consider the possibility whether a material, referred to in paragraph 2.2(a) and originating in a non-ACP party of the African continent, can be used for the purpose of cumulation provided for in paragraph 2.

4. Paragraph 3 can only be effected upon agreement by the Parties, including on the applicable conditions. It shall apply to materials benefitting from duty-free quota-free access to the market of the UK and provided each Party applies a free trade agreement in line with the GATT 1994 with that non-ACP party.

5. The UK shall notify yearly to the SACU Secretariat and the Ministry of Industry and Trade of Mozambique the list of materials and countries to which paragraph 1 shall apply. SACU and Mozambique shall notify the UK on a yearly basis, the countries to which cumulation under paragraph 1 has been applied.

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<sup>18</sup> For the purpose of the implementation of this specific exclusion, UK non-preferential rules of origin shall apply.



6. Movement certificates EUR.1 (in Box 7) or origin declarations issued by application of:

- (a) paragraph 1 shall bear the following entry: ‘Application of Article 6(1) of Protocol 1 to SACUM-UK EPA’.
- (b) paragraph 2 shall bear the following entry: ‘Application of Article 6(2) of Protocol 1 to SACUM-UK EPA’.

7. The cumulation provided for in paragraphs 1, 2 and 3 may only be applied provided that:

- (a) all the countries involved in the acquisition of the originating status have entered into an arrangement or agreement on administrative cooperation with each other which ensures a correct implementation of this Article and includes a reference to the use of appropriate proofs of origin;
- (b) SACU and Mozambique will provide the UK, with details of agreements on administrative cooperation with the other countries or territories referred to in this Article. The UK shall publish, according to their own procedures, the date on which the cumulation provided for in this Article may be applied with those countries or territories listed in this Article, which have fulfilled the necessary requirements.

## ARTICLE 7

### **Wholly Obtained Products**

1. The following shall be considered as wholly obtained in the territory of a SACU Member State, Mozambique or the UK:

- (a) mineral products extracted from their soil or from their seabed;
- (b) fruit and vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products from slaughtered animals born and raised there;
- (f) (i) products obtained by hunting or fishing conducted there;
- (ii) Products of aquaculture, where the fish, crustaceans, molluscs and other aquatic invertebrates are born or raised there from eggs, larvae or fry;

- (g) products of sea fishing and other products taken from the sea outside the territorial waters of the UK, SACU Member States or Mozambique by their vessels;
- (h) products made aboard their factory ships exclusively from products referred to in point (g);
- (i) used articles collected there, fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
- (j) waste and scrap resulting from manufacturing operations conducted there;
- (k) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
- (l) goods produced there exclusively from the products specified in (a) to (k).

2. The terms ‘their vessels’ and ‘their factory ships’ in paragraph 1(g) and (h) of paragraph 1 shall apply only to vessels and factory ships:

- (a) which are registered in the UK, a SACU Member State or Mozambique;
- (b) which sail under the flag of the UK, a SACU Member State or Mozambique; and
- (c) which meet one of the following conditions:
  - (i) they are at least 50 per cent owned by nationals of the UK, a SACU Member State or Mozambique; or
  - (ii) they are owned by companies which have their head office and their main place of business in the UK, a SACU Member State or Mozambique; and which are at least 50 percent owned by the UK, a SACU Member State or Mozambique, or public entities or nationals of that state.

3. (a) Notwithstanding the provisions of paragraph 2 the UK shall recognise, upon notification by Namibia, that vessels, bareboat chartered or leased by nationals of Namibia, other SACU Member States, Mozambique, or the UK, be treated as ‘their vessels’ to undertake fisheries activities in its Exclusive Economic Zone and the fish therein deemed to be originating provided that, for the purpose of this paragraph:

- (i) the bareboat chartered or leased vessel sails under the flag of Namibia, the UK SACU Member State or Mozambique for the duration of the charter or lease;
  - (ii) quotas are based on the best scientific evidence available and advice by the Marine Resources Advisory Council;
  - (iii) fishing right holders are Namibian Nationals or Namibia registered entities under Namibian beneficial control or Namibian registered joint ventures under Namibian beneficial control;
  - (iv) a working system is in place of notifying the UK of all fishing vessels and reporting all catches under point (a) of paragraph 3;
  - (v) reporting commitments to the relevant regional fisheries management organisations are implemented, in so far as it is required under the relevant instruments of these catches are landed in Namibian ports or put under customs authorities' supervision for enumeration and certification;
  - (viii) catches are processed in on-land premises in Namibia or on-board of Namibian factory vessels as defined under paragraph 2 or on-board of a factory vessel referred to in paragraph 3(a) as far as the leased or chartered factory vessel concerned is the one that performs the related fishing activities and of which at least 50 per cent of the crew are nationals of Namibia;
  - (ix) Namibian waters remain under continuous surveillance against unauthorised fishing activities;
  - (x) movements of all fishing vessels are monitored through satellite technology (Vessel Monitoring System), and the geographical location of all catches is known;
  - (xi) Namibia's exports to the UK are in compliance with the UK legislation on illegal, unregulated and unreported fisheries.
- (b) In order to benefit from the provisions of paragraph 3(a), two (2) months before the start of the fishing season Namibia shall submit a report on the application of paragraph 3(a) and notify to the UK the vessels operating under paragraph 3 in that particular fishing season. If, two (2) months before the start of the fishing season, Namibia submits the complete report on the application of paragraph 3(a) and notifies the above mentioned vessels, the UK shall, before the start of the fishing season, make the details of the notified vessels and the

date from which paragraph 3(a) shall be applicable to those vessels publically available.

- (c) The Committee shall be informed by Namibia of any change in its legislation concerning fishing activities and on whether the conditions for the application of paragraph 3(a) are met after the legislative changes.
- (d) Paragraph 3(a) shall not apply if the UK is not notified in accordance with paragraph 3(b) or if the Committee is not informed in accordance with paragraph 3(c).
- (e) In case the number of vessels operating under paragraph 3(a) is considered to be unusually high as compared to previous years' operations, the UK could raise this matter with the Committee to adopt appropriate measures to remedy the situation.
- (f) Any of the parties can refer matters concerning the application of paragraphs 3(a) to 3(e) the Joint Council if no satisfactory decision concerning the application of these provisions is adopted by the Committee. Once a matter concerning the application of paragraphs 3(a) to 3(e) is referred to the Joint Council, the Joint Council shall come to a decision within one hundred and eighty (180) days. If the Joint Council is unable to reach a decision within one hundred and eighty (180) days, the derogation provided for in paragraph 3 shall be suspended until an agreement is reached. A party may also decide to refer the matter to the dispute settlement mechanism of this Agreement, as provided for in Article PART III of this Agreement, if no satisfactory solution is found within the Joint Council.

## ARTICLE 8

### **Sufficiently Worked or Processed Products**

1. For the purposes of Article 2 of this Protocol, products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in Annex II are fulfilled.
2. Notwithstanding paragraph 1, the products which are listed in Annex II(a) can be considered to be sufficiently worked or processed, for the purposes of Article 2 of this Protocol, when the conditions set out in that Annex are fulfilled.
3. The conditions referred to in paragraphs 1 and 2 above indicate, for all products covered by this Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. Accordingly, it follows that if a product, which has acquired originating status by fulfilling the conditions set out in either Annex II or

Annex II(a), is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non–originating materials which may have been used in its manufacture.

4. Notwithstanding paragraphs 1 and 2, non–originating materials which, according to the conditions set out in Annex II and Annex II(a) should not be used in the manufacture of a given product may nevertheless be used, provided that:

- (a) their total value does not exceed 15 per cent of the ex–works price of the product;
- (b) any of the percentages given in Annex II and Annex II(a) for the maximum value of non–originating materials are not exceeded through the application of this paragraph.

5. The provisions of paragraph 4 shall not apply to products of Chapters 50 to 63 of the Harmonised System.

6. Paragraphs 1 to 5 shall apply subject to the provisions of Article 9 of this Protocol.

## ARTICLE 9

### **Insufficient Working or Processing**

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 8 of this Protocol are satisfied:

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) breaking–up and assembly of packages;
- (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles;
- (e) simple painting and polishing operations;
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (g) operations to colour sugar or form sugar lumps; partial or total milling of crystal sugar;

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

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

## ARTICLE 10

### **Unit of Qualification**

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

Accordingly, it follows that:

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

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

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

## ARTICLE 11

### **Accessories, Spare Parts and Tools**

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

## ARTICLE 12

### **Sets**

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

## ARTICLE 13

### **Neutral Elements**

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

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

**TITLE III**  
**TERRITORIAL REQUIREMENTS**

ARTICLE 14

**Principle of Territoriality**

1. Except as provided for in Articles 3, 4, 4A, 5 and 6 of this Protocol and paragraph 3, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in a SACU Member State or Mozambique or in the UK.
2. Except as provided for in Articles 3, 4, 4A, 5 and 6 of this Protocol, where originating goods exported from a SACU Member State or Mozambique or from the UK to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
  - (a) the returning goods are the same goods as those exported; and
  - (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.
3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside the UK, a SACU Member State or Mozambique on materials exported from the UK, from a SACU Member State or Mozambique, as the case may be, and subsequently re-imported there, provided that:
  - (a) the said materials are wholly obtained in the UK or in a SACU Member State or Mozambique, respectively, or have undergone working or processing beyond the operations referred to in Article 9 of this Protocol prior to being exported; and
  - (b) it can be demonstrated to the satisfaction of the customs authorities that:
    - (i) the re-imported goods have been obtained by working or processing the exported materials; and
    - (ii) the total added value acquired outside the UK, a SACU Member State or Mozambique, respectively, by applying the provisions of this Article does not exceed 10 % of the ex-works price of the end product for which originating status is claimed.



4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II shall not apply to working or processing done outside the UK, a SACU Member State or Mozambique, respectively. But where, in the list in Annex II or Annex II(a), a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the territory of the party concerned, taken together with the total added value acquired outside the UK, a SACU Member State or Mozambique, respectively by applying the provisions of this Article, shall not exceed the stated percentage.

5. For the purposes of applying the provisions of paragraphs 3 and 4, ‘total added value’ shall be taken to mean all costs arising outside the UK, a SACU Member State or Mozambique, respectively, including the value of the materials incorporated there.

6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Annex II or Annex II(a) or which can be considered sufficiently worked or processed only if the general tolerance laid down in Article 8(4) of this Protocol is applied.

7. The provisions of paragraphs 3 and 4 shall not apply to products of Chapters 50 to 63 of the Harmonised System.

8. Any working or processing of the kind covered by the provisions of this Article and done outside the UK, a SACU Member State or Mozambique, respectively, shall be done under the outward processing arrangements, or similar arrangements.

## ARTICLE 15

### **Non Alteration**

1. The products declared for home use in a Party shall be the same products as exported from the other Party in which they are considered to originate. They shall not have been altered, transformed in any way or subjected to operations other than to preserve them in good condition or than adding or affixing marks, labels, seals or any documentation to ensure compliance with specific domestic requirements of the importing Party, prior to being declared for home use.

2. Storage of products or consignments may take place provided they remain under customs supervision in the country(ies) of transit.

3. Without prejudice to the provisions of Title V, the splitting of consignments may take place where carried out by the exporter or under his responsibility, provided they remain under customs supervision in the country(ies) of splitting.

4. Compliance with paragraphs 1 to 3 shall be considered as satisfied unless the customs authorities have reason to believe the contrary; in such cases, the customs authorities may request the declarant to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the goods themselves.

## ARTICLE 16

### **Accounting Segregation**

1. Where considerable cost or material difficulties arise in keeping separate stocks of originating and non-originating fungible materials, the customs authorities may, at the written request of those concerned, authorise the so-called 'accounting segregation' method (hereinafter referred to as the 'method') to be used for managing such stocks.

2. The method shall ensure that, at any time, the number of products obtained which could be considered as originating in a SACU Member State, Mozambique or in the UK is the same as that which would have been obtained had there been physical segregation of the stocks.

3. The customs authorities may grant the authorisation referred to in paragraph 1 subject to any conditions deemed appropriate.

4. The method shall be applied and the application thereof shall be recorded on the basis of the general accounting principles applicable in the country where the product was manufactured.

5. The beneficiary of the method may make out or apply for proofs of origin, as the case may be, for the quantity of products which may be considered as originating. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.

6. The customs authorities shall monitor the use made of the authorisation and may withdraw it whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Protocol.

7. For the purposes of paragraph 1, fungible materials means materials that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another for origin purposes.

## ARTICLE 17

### **Shipment of Sugar**

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

## ARTICLE 18

### **Exhibitions**

1. Originating products, sent for exhibition in a country or territory other than those referred to in Articles 4 and 6 of this Protocol with which cumulation is applicable and sold after the exhibition for importation in the UK, a SACU Member State or Mozambique shall benefit on importation from the provisions of this Agreement provided it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from a SACU Member State or Mozambique or from the UK to the country in which the exhibition is held and has exhibited them there;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in a SACU Member State or Mozambique or in the UK;
- (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

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

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

## TITLE IV

### PROOF OF ORIGIN

#### ARTICLE 19

##### General Requirements

1. Products originating in a SACU Member State or Mozambique shall, on importation into the UK and products originating in the UK shall, on importation into a SACU Member State or Mozambique, benefit from the provisions of this Agreement upon submission of either:

- (a) in the cases specified in Article 24(1) of this Protocol, a declaration, subsequently referred to as the 'origin declaration', given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified. The text of the origin declaration appears in Annex IV; or
- (b) a movement certificate EUR 1, a specimen of which appears in Annex III.

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 29 of this Protocol, benefit from this Agreement without it being necessary to submit any of the documents referred to above.

3. For the purpose of applying the provisions of this Title, the exporters shall endeavour to use a language common to the SACU Member States, Mozambique and the UK.

#### ARTICLE 20

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

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

2. For this purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Annex III. These forms shall be completed in accordance with the provisions of this Protocol. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely

filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

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

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

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

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

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

## ARTICLE 21

### **Movement Certificates EUR.1 issued retrospectively**

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

- (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

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

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

4. Movement certificates EUR.1 issued retrospectively must be endorsed with the following phrase in English: 'ISSUED RETROSPECTIVELY' or in Portuguese: 'EMITIDO RETROSPECTIVAMENTE'

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

## ARTICLE 22

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

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

2. The duplicate issued in this way must be endorsed with the following word in English: 'DUPLICATE' or in Portuguese: 'SEGUNDA VIA'

3. The endorsement referred to in paragraph 2 shall be inserted in Box 7 of the duplicate movement certificate EUR.1.

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

## ARTICLE 23

### **Issue of Movement Certificates EUR.1 on the basis of a Proof of Origin issued or made out previously**

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

## ARTICLE 24

### **Conditions for making out an Origin Declaration**

1. An origin declaration as referred to in Article 19(1)(a) of this Protocol may be made out by:
  - (a) an approved exporter within the meaning of Article 25 of this Protocol, or
  - (b) any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.
2. An origin declaration may be made out if the products concerned can be considered as products originating in the SACU Member States, Mozambique, or in the UK or in one of the other countries or territories referred to in Articles 4, 4A of this Protocol and fulfil the other requirements of this Protocol.
3. The exporter making out an origin declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. An origin declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex IV to this Protocol, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.
5. Origin declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 25 of this Protocol shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any origin declaration which identifies him as if it had been signed in manuscript by him.
6. An origin declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two (2) years after the importation of the products to which it relates.

## ARTICLE 25

### **Approved Exporter**

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

## ARTICLE 26

### **Validity of Proof of Origin**

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



## ARTICLE 27

### **Submission of Proof of Origin**

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

## ARTICLE 28

### **Importation by Instalments**

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

## ARTICLE 29

### **Exemptions from Proof of Origin**

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

## sARTICLE 30

### **Information Procedure for Cumulation Purposes**

1. When Articles 3(2), 3(3), 4(2), 4(3) and 4A(2) of this Protocol are applied, the evidence of originating status within the meaning of this Protocol of the materials coming from a SACU Member State or Mozambique, from the UK, from the EU, from another ACP EPA State or from an UK OCTs shall be given by a movement certificate EUR.1, an origin declaration or the supplier's declaration, a specimen of which appears in Annex V A, given by the exporter in any of these countries or territories or in the UK from which the materials came. When Article 6(1) of this Protocol is applied, the evidence of originating status shall be given by Form A or a statement on origin.

2. When Articles 3(4), 3(5), 4(6), 4(7) and 4A(5) of this Protocol are applied, the evidence of the working or processing carried out in a SACU Member State or Mozambique, in the UK, in the EU, in another ACP EPA State or in an UK OCTs shall be given by the supplier's declaration a specimen of which appears in Annex V B, given by the exporter in any of these countries or territories or in the UK from which the materials came. A separate supplier's declaration shall be made up by the supplier for each consignment of goods on the commercial invoice related to that shipment or in an annex to that invoice, or on a delivery note or other commercial document related to that shipment which describes the materials concerned in sufficient detail to enable them to be identified.

3. When a supplier regularly supplies a particular customer with goods whose status in respect of the rules of preferential origin is expected to remain constant for considerable periods of time, he may provide a single declaration, hereinafter referred to as 'a long-term supplier's declaration', provided that facts or circumstances on which it is granted remain unchanged, to cover subsequent shipments of those goods. A long-term supplier's declaration may be issued for a period of up to one year from the date of issue of the declaration.

4. A long-term supplier's declaration may be issued with retroactive effect. In such cases, its validity may not exceed a period of one year from the date on which it came into effect. However it is recognised that the customs authority would have the right to revoke a long term supplier's declaration, should the circumstances change, or when inaccurate or false information has been provided.

5. The supplier shall inform the client immediately when the long-term supplier's declaration is no longer valid in relation to the goods supplied.

6. The supplier's declaration may be made out on a pre-printed form.

7. The suppliers' declarations shall bear the original signature of the supplier in manuscript. However, where the origin and the supplier's declaration are established using electronic data-processing methods, the supplier's declaration need not be signed in manuscript provided the responsible official in the supplying company is

identified to the satisfaction of the customs authorities in the State where the suppliers' declarations are established. The said customs authorities may lay down conditions for the implementation of this paragraph.

8. The supplier's declarations shall be submitted to the customs authorities in the exporting country requested to issue the movement certificate EUR.1.

9. The supplier making out a declaration must be prepared to submit at any time, at the request of the customs authorities of the country where the declaration is made out, all appropriate documents proving that the information given on this declaration is correct.

10. Suppliers' declarations made and information certificates issued before the date of entry into force of this Protocol shall remain valid for a transitional period of twelve (12) months.

## ARTICLE 31

### **Supporting Documents**

The documents referred to in Articles 20(3) and 24(3) of this Protocol used for the purpose of proving that products covered by a movement certificate EUR.1 or an origin declaration can be considered as products originating in a SACU Member State or Mozambique, in the UK or in one of the other countries or territories referred to in Articles 4, 4A and 6 of this Protocol and fulfil the other requirements of this Protocol may consist *inter alia* of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used, issued or made out in a SACU Member State or Mozambique, in the UK or in one of the other countries or territories referred to in Articles 4, 4A and 6 of this Protocol where these documents are used in accordance with national law;
- (c) documents proving the working or processing of materials in a SACU Member State or Mozambique, in the UK or in one of the other countries or territories referred to in Articles 4, 4A and 6 of this Protocol, issued or made out in a SACU Member State or Mozambique, in the UK or in one of the other countries or territories referred to in Articles 4, 4A and 6 of this Protocol where these documents are used in accordance with national law;
- (d) movement certificates EUR.1 or origin declarations proving the originating status of materials used, issued or made out in a SACU

Member State or Mozambique, in the UK or in one of the other countries or territories referred to in Article 5 of this Protocol and in accordance with this Protocol.

## ARTICLE 32

### **Preservation of Proof of Origin and Supporting Documents**

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

## ARTICLE 33

### **Discrepancies and Formal Errors**

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

## ARTICLE 34

### **Amounts expressed in Euro**

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

## TITLE V

### **ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION**

## ARTICLE 35

### **Administrative Conditions for Products to Benefit from this Agreement**

1. Products originating within the meaning of this Protocol in a SACU Member State, Mozambique or the UK shall benefit, at the time of the customs import

declaration, from the preferences resulting from the Agreement only on condition that they were exported on or after the date on which the exporting country complies with the provisions laid down in paragraph 2.

2. The SACU Member States, Mozambique and the UK shall undertake to put in place:

- (a) the necessary national and regional arrangements required for the implementation and enforcement of the rules and procedures laid down in this Protocol, including where appropriate the arrangements necessary for the application of Articles 3, 4 and 6 of this Protocol;
- (b) the administrative structures and systems necessary for an appropriate management and control of the origin of products and compliance with the other conditions laid down in this Protocol.

They shall make the notifications referred to in Article 36 of this Protocol.

#### ARTICLE 36

##### **Notification of Customs Authorities**

1. The SACU Member States, Mozambique, and the UK, shall provide each other with the addresses of the customs authorities responsible for issuing and verifying movement certificates EUR.1 and origin declarations or supplier's declarations, and with specimen impressions of the stamps used in their customs offices for the issue of these certificates. Movement certificates EUR.1 and origin declarations or supplier's declarations shall be accepted for the purpose of applying preferential treatment from the date the information is received by the UK, the SACU Secretariat and the Ministry of Industry and Trade of Mozambique.

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

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

#### ARTICLE 37

##### **Mutual Assistance**

1. In order to ensure the proper application of this Protocol, the UK, the SACU Member States and Mozambique shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates

EUR.1, the origin declarations or the supplier's declarations and the correctness of the information given in these documents.

2. The authorities consulted shall furnish the relevant information concerning the conditions under which the product has been made, indicating especially the conditions in which the rules of origin have been respected in the various SACU Member States or Mozambique, in the UK and the other countries referred to in Articles 4, 4A and 6 of this Protocol concerned.

## ARTICLE 38

### **Verification of Proof of Origin**

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

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

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

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

5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in a SACU Member State, Mozambique, the UK or in one of the other countries referred to in Articles 4, 4A and 6 of this Protocol and fulfil the other requirements of this Protocol.

6. If in cases of reasonable doubt there is no reply within ten (10) months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the

products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

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

## ARTICLE 39

### **Verification of Suppliers' Declarations**

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

2. The customs authorities to which a supplier's declaration is submitted may request the customs authorities of the State where the declaration was made to issue an information certificate, a specimen of which appears in Annex VI. Alternatively, the customs authorities to whom a supplier's declaration is submitted may request the exporter to produce an information certificate issued by the customs authorities of the State where the declaration was made. A copy of the information certificate shall be preserved by the office which has issued it for at least three (3) years.

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

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

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



## ARTICLE 40

### **Dispute Settlement**

1. Where disputes arise in relation to the verification procedures of Articles 38 and 39 of this Protocol which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Committee.
2. In all cases the settlement of disputes between the importer and the customs authorities of the importing country shall take place under the legislation of that country.

## ARTICLE 41

### **Penalties**

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

## ARTICLE 42

### **Free Zones**

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

## ARTICLE 43

### **Derogations**

1. Derogations from this Protocol may be adopted by the Committee, where the development of existing industries or the creation of new industries in the SACU Member States or Mozambique justifies them.

1.1 The SACU Member State concerned or Mozambique shall, either before or when submitting the matter to the Committee, notify the UK of its request for a derogation together with the reasons for the request in accordance with paragraph 2.

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

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

- (a) description of the finished product;
- (b) nature and quantity of materials originating in a third country;
- (c) nature and quantity of materials originating in the SACU Member States, Mozambique, or the countries or territories referred to in Articles 4, 4A and 6 of this Protocol or the materials which have been processed there;
- (d) manufacturing processes;
- (e) value added;
- (f) number of employees in the enterprise concerned;
- (g) anticipated volume of exports to the UK;
- (h) other possible sources of supply for raw materials;
- (i) reasons for the duration requested in the light of efforts made to find new sources of supply;
- (j) other observations.

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

3. The examination of requests shall in particular take into account:
  - (a) the level of development or the geographical situation of the SACU Member State or States or Mozambique concerned;
  - (b) cases where the application of the existing rules of origin would significantly affect the ability of an existing industry in a SACU Member State or States or Mozambique to continue its exports to the UK, with particular reference to cases where this could lead to cessation of its activities;
  - (c) specific cases where it can be clearly demonstrated that significant investment in an industry could be deterred by the rules of origin and where a derogation favouring the realisation of the investment program would enable these rules to be satisfied by stages.
4. In every case an examination shall be made to ascertain whether the rules relating to cumulation of origin do not provide a solution to the problem.
5. In addition, when a request for derogation concerns a least-developed SACU Member State or Mozambique, its examination shall be carried out with a favourable bias having particular regard to:
  - (a) the economic and social impact of the decision to be taken especially in respect of employment;
  - (b) the need to apply the derogation for a period taking into account the particular situation of the SACU Member State concerned or Mozambique and its difficulties.
6. In the examination of requests, special account shall be taken, case by case, of the possibility of conferring originating status on products which include in their composition materials originating in LDCs or developing countries with which one or more SACU Member States or Mozambique have special relations, provided that satisfactory administrative cooperation can be established.
7. Without prejudice to paragraphs 1 to 6, the derogation shall be granted where the value added to the non- originating products used in the concerned SACU Member State or Mozambique is at least 45 per cent of the value of the finished product, provided that the derogation is not such as to cause serious injury to an economic sector of the UK
8. The Committee shall take steps necessary to ensure that a decision is reached as soon as possible and in any case not later than seventy five (75) working days after the request is received by the UK Co-chairman of the Committee. If the UK does

not inform the SACU Member States or Mozambique of its position on the request within this period, the request shall be deemed to have been accepted.

9. (a) The derogation shall be valid for a period, generally of five (5) years, to be determined by the Committee.
- (b) The derogation decision may provide for renewals without a new decision of the Committee being necessary, provided that the SACU Member State concerned or Mozambique submit, three (3) months before the end of each period, proof that they are still unable to meet the conditions of this Protocol, which have been derogated from. If any objection is made to the extension, the Committee shall examine it as soon as possible and decide whether to prolong the derogation. The Committee shall proceed as provided for in paragraph 8. All necessary measures shall be taken to avoid interruptions in the application of the derogation.
- (c) In the periods referred to in subparagraphs (a) and (b), the Committee may review the terms for implementing the derogation should a significant change be found to have taken place in the substantive factors governing the decision to grant the derogation. On conclusion of its review the Committee may decide to amend the terms of its decision as regards the scope of derogation or any other condition previously laid down.

10. Notwithstanding paragraphs 1 to 9, an automatic derogation concerning prepared or preserved Albacore tuna (*Thunnus alalunga*) of HS Heading 1604, manufactured from non-originating Albacore tuna of HS Headings 0302 or 0303, shall be granted to Namibia from the date the Agreement takes effect between Namibia and the UK within an annual quota of 254 metric tons.

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

## TITLE VI

### CEUTA AND MELILLA

#### ARTICLE 44

##### **Special Conditions**

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

## TITLE VII

### FINAL PROVISIONS

#### ARTICLE 45

##### **Revision and Application of Rules of Origin**

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

#### ARTICLE 46

##### **Annexes**

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

ARTICLE 47

**Implementation of the Protocol**

The UK, SACU Member States and Mozambique shall each take the steps necessary to implement this Protocol.

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## ANNEX I

### INTRODUCTORY NOTES TO THE LIST IN ANNEX II

#### Note 1:

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

#### Note 2:

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

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

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

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

#### Note 3:

1. The provisions of Article 8 of this Protocol concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the UK, the SACU Member States or Mozambique, respectively.



Example:

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

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

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

3. Without prejudice to Note 3.2 where a rule states that ‘materials of any heading’ may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression ‘manufacture from materials of any heading, including other materials of heading No ...’ means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.

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

Example:

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

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

Example:

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

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

Example:

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

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

Note 4:

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

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

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

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

Note 5:

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

The following are the basic textile materials:

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

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

Example:

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

Example:

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

Example:

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

Example:

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

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

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

Note 6:

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

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

2. Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 3.5.

3. In accordance with Note 3.5, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.

For example<sup>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.

Note 7:

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

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation.

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

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process;
- (c) cracking;
- (d) reforming;

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

- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation;
- (j) in respect of heavy oils falling within heading No ex 2710 only, desulphurization with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D 1266–59 T method);
- (k) in respect of products falling within heading No 2710 only, deparaffining by a process other than filtering;
- (l) in respect of heavy oils falling within heading No ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250 °C with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or decolourisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (m) in respect of fuel oils falling within heading No ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 300 °C by the ASTM D 86 method;
- (n) in respect of heavy oils other than gas oils and fuel oils falling within heading No ex 2710 only, treatment by means of a high–frequency electrical brush–discharge.

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

## ANNEX II

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

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

HS heading No	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; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex-works price of the product	
(1)	(2)	(3) or	(4)
ex 0307	Molluscs, whether in shell or not, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex-works price of the product	
ex 0308	Aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex-works price of the product	

(1)	(2)	(3) or	(4)
ex Chapter 04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used must be wholly obtained	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: all the materials of Chapter 4 used must be wholly obtained; any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must all ready be originating; the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
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: all the materials of Chapter 6 used must be wholly obtained; the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3) or	(4)
Chapter 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: all the fruit and nuts used must be wholly obtained; the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	
ex Chapter 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	

(1)	(2)	(3) or	(4)
		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-re sins 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 and 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	

(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	

(1)	(2)	(3)	or (4)
	- Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:		
	- Solid fractions	Manufacture from materials of any heading including other materials of heading No 1504	
	- Other	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505	
1506	Other animals fats and oils and their fractions, whether or not re fined, 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	

(1)	(2)	(3) or (4)	
1507 to 1515	Vegetable oils and their fractions:		
	Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture in which all the materials used are classified within a heading other than that of the product	
	- Solid fractions, except for that of jojoba oil	Manufacture from other materials of heading Nos 1507 to 1515	
	- Other	Manufacture in which all the vegetable materials used must be wholly obtained	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which: all the materials of Chapter 2 used must be wholly obtained; all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516	Manufacture in which: all the materials of Chapters 2 and 4 used must be wholly obtained; all the vegetable materials used must be wholly obtained. However, materials of	

(1)	(2)	(3) or	(4)
		headings 1507, 1508, 1511 and 1513 may be used	
ex Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for:	Manufacture from animals of Chapter 1	
1604 and 1605	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex-works price of the product	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey,		



(1)	(2)	(3) or (4)	
	whether or not mixed with natural honey; caramel:		
	- Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading No 1702	
	- Other sugars in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
	- Other	Manufacture in which all the materials used must already be originating	
ex 1703	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

(1)	(2)	(3) or	(4)
Chapter 18	Cocoa and cocoa preparations	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:		
	- Malt extract	Manufacture from cereals of Chapter 10	
	- Other	Manufacture in which: - 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	

(1)	(2)	(3)	or (4)
1902	<p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:</p> <p>Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs</p> <p>Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs</p>	<p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained</p> <p>Manufacture in which: - all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained; - all the materials of Chapters 2 and 3 used must be wholly obtained</p>	
1903	Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading except potato starch of heading No 1108	

(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, groats and meal), pre-cooked, or otherwise prepared, or included	Manufacture: from materials not classified within heading No 1806; - in which all the cereals and flour (except durum wheat and its derivatives and Zea indurata maize) used must be wholly obtained; - in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	

(1)	(2)	(3) or	(4)
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut-purée and fruit or nut-pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
ex 2008	Nuts, not containing added sugar or spirit	Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60% of the ex-works price of the product	
	- Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture in which all the materials used are classified within a heading other than that of the product	
	- Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	

(1)	(2)	(3) or	(4)
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	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	

(1)	(2)	(3) or	(4)
	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	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, including fruit or vegetable juices of heading No 2009	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product;	

(1)	(2)	(3) or	(4)
		any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating	
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture: using materials not classified in headings 2207 or 2208, in which all the grapes or any materials derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: from materials not classified within heading Nos 2207 or 2208,	
		in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other	Manufacture in which all the materials of Chapters 2 and 3 used	



(1)	(2)	(3) or	(4)
	aquatic invertebrates, unfit for human consumption	must be wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used must be wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % by weight of olive oil	Manufacture in which all the olives used must be wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: all the cereals, sugar or molasses, meat or milk used must already be originating; all the materials of Chapter 3 used must be wholly obtained	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used must be wholly obtained	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating	

(1)	(2)	(3) or	(4)
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sand stone 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	

(1)	(2)	(3) or	(4)
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

(1)	(2)	(3) or	(4)
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(1)</sup>	Other operations than those referred to in column <sup>(3)</sup> in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations	Operations of refining and/or one or more specific process(es) <sup>(2)</sup>	Other operations than those referred to in column <sup>(3)</sup> in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3) or	(4)
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) <sup>(2)</sup>	Other operations than those referred to in column <sup>(3)</sup> in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) <sup>(2)</sup>	Other operations than those referred to in column <sup>(3)</sup> in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) <sup>(1)</sup>	Other operations than those referred to in column <sup>(3)</sup> in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3) or (4)	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) <sup>(1)</sup>	Other operations than those referred to in column <sup>(3)</sup> 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) <sup>(1)</sup>	Other operations than those referred to in column <sup>(3)</sup> in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
ex 2805	‘Mischmetall’	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetra boratepentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 284210	Non-chemically defined aluminosilicates	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3) or	(4)
ex 2852	Mercury compounds of Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	Mercury compounds of Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	Mercury compounds of Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product



(1)	(2)	(3) or	(4)
	Mercury compounds of chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 29	Organic chemicals; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(1)</sup>	Other operations than those referred to in column <sup>(3)</sup> in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3) or (4)	
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(1)</sup>	Other operations than those referred to in column <sup>(3)</sup> in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2915 and 2916 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20 % of the ex-	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3) or	(4)
		works price of the product	
	Cyclic acetals and internal hemi acetals and their halogenated, sulphonated, nitrated or nitro sated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen heteroatom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932 and 2933 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2934	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2937	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones:		

(1)	(2)	(3) or (4)	
	Other heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932 and 2933 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	Other nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2939	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 30	Pharmaceutical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
ex3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:		
	Products consisting of two or more constituents which have been mixed together 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	

(1)	(2)	(3) or	(4)
	Animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
	Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
	Haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
	Other	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed	

(1)	(2)	(3) or	(4)
		20 % of the ex-works price of the product	
	Other carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds, in the form of peptides and proteins which are directly involved in the regulation of immunological processes	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	Other hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis, in the form of peptides and proteins	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3) or	(4)
	<p>(other than goods of heading 2937) which are directly involved in the regulation of immunological processes; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones, in the form of peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes</p>	<p>same heading may be used provided their value does not exceed 20 % of the ex-works price of the product</p>	
	<p>Other polyethers, in primary forms, in the form of peptides and proteins which are directly involved in the regulation of immunological processes</p>	<p>Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex- works price of the product <sup>(3)</sup></p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
<p>3003 and 3004</p>	<p>Medicaments (excluding goods of heading No 3002, 3005 or 3006):</p>		
	<p>Obtained from amikacin of heading No 2941</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-</p>	



(1)	(2)	(3)	or (4)
		works price of the product	
	Other	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;	
		— the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 3006	Appliances identifiable for ostomy use made of plastic	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	Sterile absorbable surgical or dental yarn and sterile surgical or dental adhesion barriers, whether or not absorbable:		
	Made of plastic (ex 3920 or ex 3921):		

(1)	(2)	(3) or	(4)
	<p>– – Ionomer sheet or film</p>	<p>Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
	<p>– – Sheets of regenerated cellulose, polyamides or polyethylene</p>	<p>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</p>	
	<p>– – Foils of plastic, metallised</p>	<p>Manufacture from highly transparent polyester foils with a thickness of less than 23 micron <sup>(4)</sup></p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
	<p>– – 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</p>	<p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
	<p>– Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content</p>	<p>Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product;</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
		<p>— the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(3)</sup></p>	

(1)	(2)	(3) or	(4)
	<p data-bbox="454 282 762 517">-- Other</p> <p data-bbox="454 517 762 663">-- Made of fabrics</p>	<p data-bbox="762 282 1070 517">Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (3)</p> <p data-bbox="762 517 1070 663">Manufacture from yarn (5)</p>	<p data-bbox="1070 282 1367 517">Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
300670	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 300692	Waste pharmaceuticals: Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 31	Fertilisers; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3) or	(4)
ex 3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorous and potassium; other fertilisers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: sodium nitrate calcium cyanamide potassium sulphate magnesium potassium sulphate	Manufacture in which: all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product; the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3) or (4)	
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes (6)	Manufacture from materials of any heading, except headings Nos 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different 'group' (7) in this heading. However, materials of the same group may be used, provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3) or	(4)
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) <sup>(1)</sup>	Other operations than those referred to in column <sup>(3)</sup> 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:		
	– 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	

(1)	(2)	(3) or	(4)
		50 % of the ex-works price of the product	
	- Other	Manufacture from materials of any heading, except: — hydrogenated oils having the character of waxes of heading No 1516;	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
		— fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823;	
		— materials of heading No 3404.	
		However, these materials may be used provided their value does not exceed 20 % of the ex-works price of the product.	
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

(1)	(2)	(3) or (4)	
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:		
	– Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading No 3505	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	– Other	Manufacture from materials of any heading, except those of heading No 1108	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product



(1)	(2)	(3) or	(4)
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paper board or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:		
	– Instant print film for colour photography, in packs	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702. However, materials from heading No 3702 may be used provided their value does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	– Other	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading Nos 3701 and 3702 may be used provided their value	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3) or	(4)
		taken together, does not exceed 20 % of the ex-works price of the product	
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture in which 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	

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

(1)	(2)	(3) or (4)	
	or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)		
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyes and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared		

(1)	(2)	(3) or (4)	
	additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		
	– Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading No 3811 used does not exceed 50 % of the ex-works price of the product	
	– Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3813	Preparations and charges for fire extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3) or	(4)
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 3821	Prepared culture media for the maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether or not on a backing, other than	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3) or (4)	
	those of heading No 3002 or 3006		
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:		

(1)	(2)	(3) or (4)	
	<p>The following of this heading: Prepared binders for foundry moulds or cores based on natural resinous products Naphthenic acids, their water in soluble salts and their esters Sorbitol other than that of heading No 2905</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
	<p>Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of etha nolamines; thiophenatedsulphonic acids of oils obtained from bitumi nous minerals, and their salts Ion exchangers Getters for vacuum tubes</p>		
	<p>Alkaline iron oxide for the purification of gas Ammoniacal gas liquors and spent oxide produced in coal gas purification Sulphonaphthenic acids, their water insoluble salts and their esters Fusel oil and Dippel's oil Mixtures of salts having different anions Copying pastes with a basis of gelatin, whether or not on a paper or textile backing</p>		



(1)	(2)	(3) or (4)	
	Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 3825	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in note 6 to this chapter:		
	Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	
	Syringes, needles, catheters, cannulae and the like	Manufacture in which: — all the materials used are classified within a heading other than that of the product;	Manufacture in which the value of all the materials used does not exceed 25 % of

(1)	(2)	(3) or (4)	
			the ex-works price of the product
		— the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	Clinical waste: surgical gloves, mittens and mitts	Manufacture in which all the materials used are classified within a heading other than that of the product	
3826	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for heading Nos ex 3907 and 3912 for which the rules are set out be low:		
	—Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the	Manufacture in which: —the value of all the materials used does not exceed 50 % of the ex-works price of the product;	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	total polymer content	—the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(3)</sup>	

(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 <sup>(3)</sup>	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 <sup>(3)</sup>	
	Polyester	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the tetrabromo-(bisphenol A)	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product	
3916 to 3921	Semi-manufactures and articles of plastics; except for headings Nos ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:		

(1)	(2)	(3) or	(4)
	Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked	Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	– Other:		
	Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product; — the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(3)</sup>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	– Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(3)</sup>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3916 and ex 3917	Profile shapes and tubes	Manufacture in which: — 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

(1)	(2)	(3) or (4)	
ex 3920	– Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	– Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product	
ex 3921	Foil of plastic, metallised	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron <sup>(4)</sup>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination rubber of sheets of natural	
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-	

(1)	(2)	(3) or (4)	
		works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:		
	Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	
	Other	Manufacture from materials of any heading, except those of heading Nos 4011 or 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than fur skins) and leather; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4102	Raw skins of sheep or lambs, with out wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of tanned leather	Manufacture in which all the materials used are classified within a heading other than that of the product

(1)	(2)	(3)	or (4)
4107, 4112 and 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114	Retanning of tanned leather	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 4114	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of heading Nos 4104 to 4107, 4112 or 4113, provided its value does not exceed 50 % of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 43	Fur skins and artificial fur; manufactures thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4302	Tanned or dressed fur skins, assembled:		
	Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed fur skins	
	Other	Manufacture from non-assembled, tanned or dressed furskins	

(1)	(2)	(3)	or (4)
4303	Articles of apparel, clothing accessories and other articles of fur skin	Manufacture from non-assembled tanned or dressed fur skins of heading No 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing	
ex 4408	Veneer sheets and sheets for ply wood, 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	



(1)	(2)	(3)	or (4)
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used	
	Beadings and mouldings	Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4503	Articles of natural cork	Manufacture from cork of heading No 4501	

(1)	(2)	(3) or	(4)
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 paper board; 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 off set plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain post cards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacturing in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(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 postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or	Manufacture from materials not classified within heading Nos 4909 or 4911	

(1)	(2)	(3)	or (4)
	without envelopes or trimmings		
4910	Calendars of any kind, printed, including calendar blocks:		
	Calendars of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paperboard	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	- Other	Manufacture from materials not classified in heading Nos 4909 or 4911	
ex Chapter 50	Silk; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock), carded or combed	Carding or combing of silk waste	

(1)	(2)	(3)	or (4)
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from <sup>(5)</sup> raw silk or silk waste carded or combed or otherwise prepared for spinning, other natural fibres not carded or combed or otherwise prepared for spinning, chemical materials or textile pulp, or paper-making materials	
5007	Woven fabrics of silk or of silk waste	Manufacture from yarn <sup>(5)</sup>	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
ex Chapter 51	Wool, fine or coarse animal hair; horsehair; yarn and woven fabric; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

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

(1)	(2)	(3)	or (4)
5204 to 5207	Yarn and thread of cotton	Manufacture from <sup>(5)</sup> raw silk or silk waste carded or combed or otherwise prepared for spinning, natural fibres not carded or combed or otherwise prepared for spinning, chemical materials or textile pulp, or paper-making materials	
5208 to 5212	Woven fabrics of cotton	Manufacture from yarn <sup>(5)</sup>	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
ex Chapter 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	

(1)	(2)	(3) or	(4)
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from <sup>(5)</sup> raw silk or silk waste carded or combed or otherwise prepared for spinning, natural fibres not carded or combed or otherwise prepared for spinning, chemical materials or textile pulp, or paper-making materials	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	Manufacture from yarn <sup>(5)</sup>	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from <sup>(5)</sup> raw silk or silk waste carded or combed or otherwise prepared for spinning, natural fibres not carded or combed or otherwise prepared for spinning, chemical materials or textile pulp, or	



(1)	(2)	(3) or (4)	
		paper-making materials	
5407 and 5408	Woven fabrics of man-made filament yarn:	Manufacture from yarn <sup>(5)</sup>	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	

(1)	(2)	(3)	or (4)
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from <sup>(5)</sup> raw silk or silk waste carded or combed or otherwise prepared for spinning, natural fibres not carded or combed or otherwise prepared for spinning, chemical materials or textile pulp, or paper-making materials	
5512 to 5516	Woven fabrics of man-made staple fibres:	Manufacture from yarn <sup>(5)</sup>	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from <sup>(5)</sup> : coir yarn, natural fibres, chemical materials or textile pulp, or paper making materials	

(1)	(2)	(3) or (4)	
5602	Felt, whether or not impregnated, coated, covered or laminated:		
	– Needleloom felt	Manufacture from (5): natural fibres, chemical materials or textile pulp	
	– Other	Manufacture from (5) natural fibres, man-made staple fibres, or chemical materials or textile pulp	
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:		
	– Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered	
	– Other	Manufacture from (5): natural fibres not carded or combed or otherwise processed for spinning, chemical materials or textile pulp, or paper-making materials	

(1)	(2)	(3) or	(4)
5605	Metallised yarn, whether or not gimped, being textile yarn, strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from <sup>(5)</sup> : natural fibres, man-made staple fibres not carded or combed or otherwise processed for spinning, chemical materials or textile pulp, or paper-making materials	
5606	Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from <sup>(5)</sup> : natural fibres, man-made staple fibres not carded or combed or otherwise processed for spinning, chemical materials or textile pulp, or paper-making materials	
Chapter 57	Carpets and other textile floor coverings:		
	– Of needle loom felt	Manufacture from <sup>(5)</sup> : natural fibres, or chemical materials or textile pulp. However jute fabric may be used as backing	
	– Of other felt	Manufacture from <sup>(5)</sup> : natural fibres not carded or combed or otherwise processed for spinning, or chemical materials or textile pulp	

(1)	(2)	(3) or (4)	
	Other	Manufacture from yarn <sup>(5)</sup> . However jute fabric may be used as backing	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	Manufacture from yarn <sup>(5)</sup>	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5805	Hand-woven tapestries of the types gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture in which all the materials used are classified within a heading other than that of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3) or (4)	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	Manufacture from yarn	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn <sup>(5)</sup>	

(1)	(2)	(3) or (4)	
5905	Textile wall coverings:	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5906	Rubberised textile fabrics, other than those of heading No 5902	Manufacture from yarn	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, 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

(1)	(2)	(3) or (4)	
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:		
	Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric	
	Other	Manufacture in which all the materials used are classified within a heading other than that of the product	
5909 to 5911	Textile articles of a kind suitable for industrial use:		
	Polishing discs or rings other than of felt of heading No 5911	Manufacture from yarn or waste fabrics or rags of heading No 6310	
	Woven fabrics, of a kind commonly used in <sup>(5)</sup> papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading No 5911	Manufacture from yarn <sup>(5)</sup>	
	– Other	Manufacture from yarn <sup>(5)</sup>	
Chapter 60	Knitted or crocheted fabrics	Manufacture from yarn <sup>(5)</sup>	



(1)	(2)	(3) or (4)	
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  – Other	Manufacture from fabric  Manufacture from yarn <sup>(8)</sup>	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from fabric	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:  Embroidered	Manufacture from yarn <sup>(8)</sup> <sup>(5)</sup>	Manufacture from unembroidered fabric provided the value of the un embroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(5)</sup>

(1)	(2)	(3)	or (4)
	– Other	Manufacture from yarn ( <sup>8</sup> ) ( <sup>5</sup> )	Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted goods of heading Nos 6213 and 6214 used does not exceed 47,5 % of the ex–works price of the product
ex 6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212		
	Embroidered	Manufacture from yarn ( <sup>8</sup> )	Manufacture from unembroidered fabric provided the value of the un embroidered fabric used does not exceed 40 % of the ex–works price of the product ( <sup>8</sup> )
	– Fire–resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ( <sup>8</sup> )	Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex–works

(1)	(2)	(3) or (4)	
			price of the product ( <sup>8</sup> )
	– Interlinings for collars and cuffs, cut out	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:		
	Of felt, of nonwovens	Manufacture from ( <sup>8</sup> ): natural fibres, or chemical materials or textile pulp	
	Other:		
	Embroidered	Manufacture from yarn ( <sup>5</sup> ) ( <sup>9</sup> )	Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3) or	(4)
	Other	Manufacture from yarn ( <sup>5</sup> ) ( <sup>9</sup> )	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from yarn ( <sup>5</sup> )	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:	Manufacture from fabric	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered tablecloths 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	

(1)	(2)	(3) or	(4)
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 65	Headgear and parts thereof, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres (5)	
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;	Manufacture in which all the materials used are classified within a	

(1)	(2)	(3) or	(4)
	artificial flowers; articles of human hair	heading other than that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading No 7001	

(1)	(2)	(3) or (4)	
7006	Glass of heading No 7003, 7004 or 7005, bent, edgeworked, engraved, drilled, enamelled or other wise worked, but not framed or fitted with other materials:		
	Glass plate substrate coated with dielectric thin film, semi-conductor grade, in accordance with SEMII standards (10)	Manufacture from non-coated glass plate substrate of heading No 7006	
	– Other	Manufacture from materials of heading No 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	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

(1)	(2)	(3)	or (4)
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product	Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product or Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50 % of the ex-works price of the product
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: uncoloured slivers, rovings, yarn or chopped strands, or glass wool	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	
7106, 7108 and 7110	Precious metals:		



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

(1)	(2)	(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		

(1)	(2)	(3)	or (4)
		Manufacture from semi-finished materials of heading No 7224	
ex Chapter 73	Articles of iron or steel, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading No 7206	
7302	Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bed plates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading No 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 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 sandblasting of forged blanks the value of which does not exceed 35 % of the ex-works price of the product	

(1)	(2)	(3) or	(4)
7308	Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used	
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50 % of the ex-works price of the product	
ex Chapter 74	Copper and articles thereof; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product;	
		— the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product	

(1)	(2)	(3) or (4)	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
7403	Refined copper and copper alloys, unwrought:		
	—Refined copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
	Copper alloys and refined copper, containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
7405	Master alloys of copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture in which:	
		— all the materials used are classified within a heading other than that of the product;	
		— the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7601	Unwrought aluminium	Manufacture in which: all the materials used are classified within a heading other than that of the product; and the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
7602	Aluminium waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture in which: all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium	

(1)	(2)	(3) or	(4)
		wire, or expanded metal of aluminium may be used;	
		— the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 77	Reserved for possible future use in HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture in which: all the materials used are classified within a heading other than that of the product;	
		the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7801	Unwrought lead:		
	– Refined lead	Manufacture from ‘bullion’ or ‘work’ lead	
	– Other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used	

(1)	(2)	(3)	or (4)
7802	Lead waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7901	Unwrought zinc	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used	
7902	Zinc waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 50 % of the ex-works price of the product	



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

(1)	(2)	(3) or	(4)
8206	Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified within a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15 % of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than	Manufacture in which all the materials used are classified within a heading other than that of the product.	

(1)	(2)	(3) or	(4)
	knives of heading No 8208	However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8302 may be used provided their value does not exceed 20 % of the ex-works price of the product	

(1)	(2)	(3) or	(4)
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the final product	
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); superheated water boilers	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8403 and ex 8404	Central heating boilers other than those of heading No 8402 and	Manufacture in which all the materials used are classified within a heading other than	Manufacture in which the value of all the materials used does not exceed 40 % of

(1)	(2)	(3) or	(4)
	auxiliary plant for central heating boilers	heading No 8403 or 8404	the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading No 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8411	Turbo-jets, turbo-propellers and other gas turbines	Manufacture in which: all the materials used are classified within a heading other than that of the product;	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
		the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3) or (4)	
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture in which: — all the materials used are classified within a heading other than that of the product;	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
		— the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8414	Industrial fans, blowers and the like	Manufacture in which: all the materials used are classified within a heading other than that of the product;	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
		the value of all the materials used does not exceed 40 % of the ex-works price of the product	
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	

(1)	(2)	(3) or	(4)
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex-works price of the product;	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
		— the value of all the non-originating materials used does not exceed the value of the originating materials used	
ex 8419	Machines for wood, paper pulp and paperboard industries	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
		where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
		where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	

(1)	(2)	(3) or (4)	
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture in which: 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
8425 to 8428	Lifting, handling, loading or un loading machinery	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
		— 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	
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:		
	– Road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	



(1)	(2)	(3) or (4)	
	– Other	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;	Manufacture in which the value of all the materials used does not exceed 30 % 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	
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
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	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3) or	(4)
		product are only used up to a value of 25 % of the ex-works price of the product	
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	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
ex8443	Office machines (for example, type writers, 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	
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	

(1)	(2)	(3) or (4)	
8452	Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:		
	Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	<p>Manufacture:</p> <p>in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</p> <p>where the value of all the non- originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used;</p> <p>where the thread tension, crochet and zigzag mechanisms used are already originating</p>	
	Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings Nos 8456 to 8466; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	Water-jet cutting machines; Parts and accessories of water-jet cutting machines	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

(1)	(2)	(3) or (4)	
			the ex-works price of the product
		the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8469 to 8472	Office machines (for example, type writers, calculating machines, 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: all the materials used are classified within a heading other than that of the product;	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
		the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3) or (4)	
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8486	Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electro chemical, electron beam, ionic beam or plasma arc processes and parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	Machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	Machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass and parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3) or (4)	
	Marking-out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	Moulds, injection or compression types	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	Lifting, handling, loading or un loading machinery	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
		where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product	
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(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 all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
		where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 10 % of the ex-works price of the product	
8502	Electric generating sets and rotary converters	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
		where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 10 % 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-	

(1)	(2)	(3) or	(4)
		works price of the product	
ex 8517	Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443, 8525, 8527 or 8528;	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; where the value of all the non- originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio frequency electric amplifiers; electric sound amplifier sets	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
8519	Sound recording or reproducing apparatus	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;	Manufacture in which the value of all the materials used does not exceed 30 % 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	



(1)	(2)	(3) or (4)	
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; where the value of all the non- originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of heading Nos 8519 or 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8523	Discs, tapes, solid-state non-volatile storage devices, 'smart cards' and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37:		
	Unrecorded discs, tapes, solid- state non- volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37;	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	Recorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
	excluding products of Chapter 37	— 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	
	Matrices and masters for the production of discs, but excluding products of Chapter 37;	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	Proximity cards and 'smart cards' with two or more electronic integrated circuits	Manufacture in which — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
	'Smart cards' with one electronic integrated circuit	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

(1)	(2)	(3) or (4)	
8525	Transmission apparatus for radio- broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; digital cameras and video camera recorders	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; where the value of all the non- originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;	Manufacture in which the value of all the materials used does not exceed 25 % 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	
8527	Reception apparatus for radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;	Manufacture in which the value of all the materials used does not exceed 25 % 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	

(1)	(2)	(3)	or (4)
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		
	Monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	Other monitors and projectors, not incorporating television reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528:		
	Suitable for use solely or principally with the video recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-	

(1)	(2)	(3) or	(4)
		works price of the product	
	Suitable for use solely or principally with monitors and projectors, incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471	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
		the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	Other	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;	Manufacture in which the value of all the materials used does not exceed 25 % 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	
(1)	(2)	(3)	or (4)
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, and other connectors, junction boxes), for a voltage exceeding 1 000 Volt	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3) or (4)	
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp- holders and other connectors, junction boxes), for a voltage not exceeding 1 000 Volt; connectors for optical fibres, optical fibre bundles or cables:		
	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1 000 Volt	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
		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	
	Connectors for optical fibres, optical fibre bundles or cables		
	-- Of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3) or	(4)
	-- Of ceramics	Manufacture in which all the materials used are classified within a heading other than that of the product	
	-- Of copper	Manufacture in which:	
		all the materials used are classified within a heading other than that of the product;	
		the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

(1)	(2)	(3) or (4)	
8542	Electronic integrated circuits:		
	Monolithic integrated circuits	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
		where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product	
	Multichips which are parts of machinery or apparatus, not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
		where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product	



(1)	(2)	(3) or	(4)
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No 8546; electrical	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3) or (4)	
	conduit tubing and joints therefor, of base metal lined with insulating material		
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter:		
	– Electronic micro assemblies	Manufacture in which: the value of all the materials used does not exceed 40 % of the ex-works price of the product, and	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
		within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product	
	– Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3) or (4)	
ex Chapter 86	Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling stock and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts	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

(1)	(2)	(3) or (4)	
	of the foregoing vehicles		
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Manufacture in which: all the materials used are classified within a heading other than that of the product;	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
		the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:		
	With reciprocating internal combustion piston engine of a cylinder capacity:		
	Not exceeding 50 cc	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;	Manufacture in which the value of all the materials used does not exceed 20 % 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	

(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;	Manufacture in which the value of all the materials used does not exceed 25 % 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	
	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;	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
		the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3) or	(4)
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;	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
		the value of all the materials used does not exceed 40 % of the ex-works price of the product	
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

(1)	(2)	(3) or (4)	
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3) or (4)	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex-works price of the product;	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
		— the value of all the non-originating materials used does not exceed the value of the originating materials used	
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs.	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40 % of the ex-works price of the product;	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
		the value of all the non-originating materials used does not exceed the value of the originating materials used	
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture in which: all the materials used are classified within a heading other than that of the product;	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
		the value of all the materials used does not exceed 40 % of the ex-works price of the product;	



(1)	(2)	(3) or	(4)
		the value of all the non-originating materials used does not exceed the value of the originating materials used	
(1)	(2)	(3)	or (4)
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	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
		the value of all the materials used does not exceed 40 % of the ex-works price of the product;	
		the value of all the non-originating materials used does not exceed the value of the originating materials used	
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3) or (4)	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, panto graphs, 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
(1)	(2)	(3) or (4)	

(1)	(2)	(3) or	(4)
	- Other	Manufacture in which: all the materials used are classified within a heading other than that of the product;	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
		the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosoltherapy, 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;	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
		the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3) or	(4)
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 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	

(1)	(2)	(3) or (4)	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
	Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	Other	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
		where the value of all the non- originating materials used does not exceed the value of the originating materials used	
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading Nos 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3) or (4)	
	or detecting alpha, beta, gamma, X- ray, cosmic or other ionising radiations		
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9105	Other clocks	Manufacture: in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3) or	(4)
		where the value of all the non- originating materials used does not exceed the value of the originating materials used	
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;	Manufacture in which the value of all the materials used does not exceed 30 % 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	
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
(1)	(2)	(3) or	(4)
9111	Watch cases and parts thereof	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
		— the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3) or (4)	
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which 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
		the value of all the materials used does not exceed 40 % 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	



(1)	(2)	(3) or	(4)
ex Chapter 94	Furniture; bedding, mattresses, mat tress 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 in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
		Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided:	
		its value does not exceed 25 % of the ex-works price of the product;	
		all the other materials used are already originating and are classified in a heading other than heading No 9401 or 9403	
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3) or (4)	
	parts thereof not elsewhere specified or included		
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 9503	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9506	Golf clubs and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly shaped blocks for making golf club heads may be used	

(1)	(2)	(3) or	(4)
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from 'worked' carving materials of the same heading	
ex 9603	Brooms and brushes (except for be soms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15 % of the ex-works price of the set	
9606	Buttons, press fasteners, snap fasteners and press studs, button moulds and other parts of these articles; button blanks	Manufacture in which: all the materials used are classified within a heading other than that of the product;	
		the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3) or	(4)
9608	Ball-points pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; penholders, pencilholders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609	Manufacture in which all the materials used are classified within a heading other than that of the product. However, nibs or nib-points classified within the same heading may be used	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading No 9613 used does not exceed 30 % of the ex-works price of the product	
ex 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	

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

(2) For the special conditions relating to 'specific processes' see Introductory Note 7.2.

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

- (4) The following foils shall be considered as highly transparent: foils, the optical dimming of which – measured according to ASTM-D 1003-16 by Gardener Hazemeter (i.e. Hazefactor) – is less than 2 percent.
  - (5) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
  - (6) 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.
  - (7) A 'group' is regarded as any part of the heading separated from the rest by a semi-colon.
  - (8) See Introductory Note 6.
  - (9) For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.
  - (10) SEMI-Semiconductor Equipment and Materials Institute Incorporated.
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## ANNEX II (a)

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

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

#### Common Provisions

1. For the products described in the table below, the following rules may also apply instead of the rules set out in Annex II.
2. A proof of origin issued or made out pursuant to this Annex shall contain the following statement in English:

‘Derogation — Annex II (a) of Protocol 1: materials of HS heading No ..., originating from ... used.’

These statements shall be contained in box 7 of movement certificates EUR.1 referred to in Article 20 of this Protocol, or shall be added to the origin declaration referred to in Article 24 of this Protocol.

3. The SACU Member States, Mozambique and the UK shall take the measures necessary on their part to implement this Annex.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 4	Dairy produce,—with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture in which all the materials of Chapter 4 used are wholly obtained
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained.
ex Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons,  — with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture in which all the materials of Chapter 8 used are wholly obtained,

ex 1101 to ex 1104	Products of the milling industry, of cereals other than rice	Manufacture from cereals of Chapter 10, other than rice of heading 1006
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture from materials of any heading except that of the product
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 60 % of the ex-works price of the product
ex 1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:  – other than mucilages and thickeners, modified, derived from vegetable products	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex 1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified;  – other than solid fractions	Manufacture from materials of any heading except that of the product
ex 1507 to ex 1515	Vegetable oils and their fractions:  – Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture from materials of any subheading except that of the product

	– other than olive oils under headings 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, interesterified, re-esterified or elaidinised, whether or not refined, but not further prepared:  – fats and oils and their fractions of hydrogenated castor oil, so called ‘opal wax’	Manufacture from materials classified in a heading other than that of the product
ex Chapter 18	Cocoa and cocoa preparations,  – with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture from materials of any heading, except that of the product
ex 1901	Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa in more than 40 % by weight calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa in more than 5 % by weight calculated on a totally defatted basis, not elsewhere specified or included.  – 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	



	<ul style="list-style-type: none"> <li>- containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs</li> </ul>	Manufacture in which all the products of Chapter 11 used are originating
	<ul style="list-style-type: none"> <li>- containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs</li> </ul>	Manufacture in which: <ul style="list-style-type: none"> <li>- all the products of Chapter 11 used are originating,</li> <li>- all the materials of Chapters 2 and 3 used are wholly obtained</li> </ul>
1903	Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, sifting or similar forms: <ul style="list-style-type: none"> <li>- with a content of materials of heading 1108.13 (potato starch) not more than 20 % by weight</li> </ul>	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: <ul style="list-style-type: none"> <li>- with a content of materials of Chapter 17 not more than 20 % by weight</li> </ul>	Manufacture: <ul style="list-style-type: none"> <li>- from materials of any heading, except those of heading 1806,</li> <li>- in which all the products of Chapter 11 used are originating</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 in which all the products of Chapter 11 used are originating

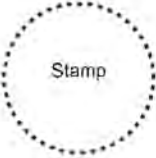
ex Chapter 20	<p>Preparations of vegetables, fruit, nuts or other parts of plants:</p> <ul style="list-style-type: none"> <li>- from materials other than those of subheading 0711.51</li> <li>- from materials other than of headings 2002, 2003, 2008 and 2009</li> <li>- with a content of materials of Chapter 17 not more than 20 % by weight</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product</p>
ex Chapter 21	<p>Miscellaneous edible preparations:</p> <ul style="list-style-type: none"> <li>- with a content of materials of Chapters 4 and 17 not more than 20 % by weight</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product</p>
ex Chapter 23	<p>Residues and waste from the food industries; prepared animal fodder:</p> <ul style="list-style-type: none"> <li>- with a content of maize or materials of Chapters 2, 4 and 17 not more than 20 % by weight</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product</p>

## ANNEX III

### FORM FOR MOVEMENT CERTIFICATE

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

**MOVEMENT CERTIFICATE**

<b>1. Exporter</b> (name, full address, country)	<b>EUR.1                      No A    000.000</b>		
See notes overleaf before completing this form			
<b>3. Consignee</b> (name, full address, country) (Optional)	<b>2. Certificate used in preferential trade between</b> ..... <b>and</b> ..... (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<sup>(1)</sup>; Description of goods</b>	<b>9. Gross mass (kg) or other measure (litres, m<sup>3</sup>, etc.)</b>	<b>10. Invoices</b> (Optional)	
<b>11. CUSTOMS ENDORSEMENT</b> Declaration certified Export document <sup>(2)</sup> Form ..... No ..... Customs office ..... Issuing country or territory ..... Date .....  <div style="text-align: center;">  <p>Stamp</p> </div> ..... (Signature)	<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 .....  ..... (Signature)		

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

<p>13. Request for verification, to:</p>	<p>14. Result of verification</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>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>..... (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**

<b>1. Exporter</b> (name, full address, country)	<b>EUR.1 No A 000.000</b>		
	See notes overleaf before completing this form		
<b>3. Consignee</b> (name, full address, country) (Optional)	<b>2. Application for a certificate to be 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 packages<sup>(1)</sup>; Description of goods</b>	<b>9. Gross mass (kg) or other measure (litres, m<sup>3</sup>, etc.)</b>	<b>10. Invoices</b> (Optional)	

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

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

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

**REQUEST** the issue of the attached certificate for these goods.

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

.....  
*(Place and date)*

.....  
*(Signature)*

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

## ANNEX IV

### Origin Declaration

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

#### English version

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

#### Portuguese version

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

.....<sup>(1)</sup>  
(Place and date)

.....<sup>(1)</sup>  
(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script)

---

#### Notes

- (1) When the origin declaration is made out by an approved exporter within the meaning of Article 25 of this Protocol, the authorisation number of the approved exporter must be entered in this space. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
- (2) Origin of products to be indicated. When the origin declaration relates in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 44 of this Protocol, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.
- (3) These indications may be omitted if the information is contained on the document itself.
- (4) See Article 24(5) of this Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.



## ANNEX V A

### Supplier Declaration for Products having Preferential Origin Status

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

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

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

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

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

#### Note

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

- .....
- <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 32(3) of this Protocol), the name of the document concerned shall be mentioned instead of the word "invoice".
  - <sup>(2)</sup> The EU, Member State, SADC EPA State, OCT or other ACP EPA State. Where a SADC EPA State, OCT or another ACP EPA State is given, a reference must also be made to the EU customs office holding any EUR.1(s) concerned, giving the No of the certificate(s) concerned and, if possible, the relevant customs entry No involved.
  - <sup>(3)</sup> Place and date.
  - <sup>(4)</sup> Name and function in company.
  - <sup>(5)</sup> Signature.

ANNEX V B

Supplier Declaration for Products not having Preferential Origin Status

I, the undersigned, declare that goods listed on this invoice.....(1) were produced in .....(2) and incorporate the following components or materials which do not have a SACU Member State or Mozambique, other ACP EPA State, UK OCT, UK or EU origin for preferential trade: .....(3).....(4).....(5) .....(6)

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

Note

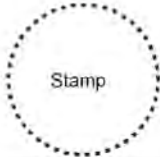
The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a supplier’s declaration. The footnotes do not have to be reproduced.

- (1) If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: “.....listed on this invoice and marked.....were produced.....”.
If a document other than an invoice or an annex to the invoice is used (see Article 32(3) of this Protocol), the name of the document concerned shall be mentioned instead of the word “invoice”.
(2) The UK, EU, Member State, SACU Member State, Mozambique, UK OCT or another ACP EPA State.
(3) Description is to be given in all cases. The description must be adequate and should be sufficiently detailed to allow the tariff classification of the goods concerned to be determined.
(4) Customs values to be given only if required.
(5) Country of origin to be given only if required. The origin to be given must be a preferential origin, all other origins to be given as “third country”.
(6) “and have undergone the following processing in [UK] [the EU] [Member State] [SACU Member State] [Mozambique] [UK OCT] [other ACP EPA State].....”, to be added with a description of the processing carried out if this information is required.
(7) Place and date.
(8) Name and function in company.
(9) Signature.



## ANNEX VI

### Information Certificate

1. The form of information certificate given in this Annex shall be used and be printed in one or more of the official languages in which the Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting State. Information certificates shall be completed in one of those languages; if they are handwritten, they shall be completed in ink in capital letters. They shall bear a serial number, whether or not printed, by which they can be identified.
2. The information certificate shall measure  $210 \times 297$  mm, a tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper must be white, sized for writing, not containing mechanical pulp and weighing not less than  $25 \text{ g/m}^2$ .
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 <sup>(1)</sup>		<b>INFORMATION CERTIFICATE</b> to facilitate the issue of a <b>MOVEMENT CERTIFICATE</b> for preferential trade between the <b>EUROPEAN UNION</b> <b>and</b> the SADC EPA STATES		
2. Consignee <sup>(1)</sup>				
3. Processor <sup>(1)</sup>		4. State in which the working or processing has been carried out		
6. Customs office of importation <sup>(1)</sup>		5. For official use		
7. Import document <sup>(2)</sup> Form: ..... No: ..... Series: ..... Date: <input type="text"/> <input type="text"/> <input type="text"/>				
<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 <sup>(1)</sup> 11. Value <sup>(4)</sup>
<b>IMPORTED GOODS USED</b>				
12. Harmonised Commodity Description and Coding System heading/subheading number (HS code)		13. Country of origin	14. Quantity <sup>(3)</sup>	15. Value <sup>(2)</sup> <sup>(5)</sup>
16. Nature of the working or processing carried out				
17. Remarks				
18. CUSTOMS ENDORSEMENT  Declaration certified:  Document: .....  Form: ..... No: .....  Customs office: .....  Date: <input type="text"/> <input type="text"/> <input type="text"/>  .....  (Signature) 		19. DECLARATION BY THE SUPPLIER  I, the undersigned, declare that the information on this certificate is accurate.  ..... <input type="text"/> <input type="text"/> <input type="text"/>  Place: ..... Date: .....  .....  (Signature)		

<sup>(1)</sup> <sup>(2)</sup> <sup>(3)</sup> <sup>(4)</sup> <sup>(5)</sup>. See footnotes on verso.

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

Cross references

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

## ANNEX VII

### Form for Application for a Derogation

1. Commercial description of the finished product 1.1 Customs classification (H.S. code)	2. Anticipated annual quantity of exports to the UK (weight, No of pieces, meters or other unit)
3. Commercial description of third country materials Customs classification (H.S. code)	4. Anticipated annual quantity of third country materials to be used
5. Value of third country materials	6. Value of finished products
7. Origin of third country materials	8. Reasons why the rule of origin for the finished product cannot be fulfilled
9. Commercial description of materials originating in States or territories referred to in Articles 4 and 6	10. Anticipated annual quantity of materials originating in States or territories referred to in Articles 4, 4A and 6 to be used
11. Value of materials of States or territories referred to in Articles 4, 4A and 6	12. Working or processing carried out in States or territories referred to in Articles 4, 4A and 6 on third country materials without obtaining origin
13. Duration requested for derogation from .....to.....	
14. Detailed description of working and processing in the SACU Member State(s) or Mozambique.	15. Capital structure of the firm(s) concerned
	16. Amount of investments made/foreseen
	17. Staff employed/expected
18. Value added by the working and processing in the SACU Member State(s) or Mozambique: 18.1. Labour; 18.2. Overheads; 18.3. Others.	20. Possible developments to overcome the need for a derogation.
19. Other possible sources of supply for materials.	21. Observations.

## Notes

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

Boxes 3, 4, 5 and 7: "third country" means any country which is not referred to in Articles 3, 4, 4A and 6 of this Protocol.

Box 12: If third country materials have been worked or processed in the States or territories referred to in Articles 3, 4, 4A and 6 of this Protocol without obtaining origin, before being further processed in the SACU Member State or Mozambique requesting the derogation, indicate the working or processing carried out in the States or territories referred to in Articles 3, 4, 4A and 6 of this Protocol.

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

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

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

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

## ANNEX VIII

### OVERSEAS COUNTRIES AND TERRITORIES

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

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

“EU OCTs” means the countries and territories listed in paragraphs 1 to 3 below.

“UK OCTs” means the countries and territories listed in paragraph 4 below.

1. Overseas countries and territories that have special relations with the Kingdom of Denmark:

— Greenland.

2. Overseas countries and territories that have special relations with the French Republic:

— New Caledonia and Dependencies,

— French Polynesia,

— French Southern and Antarctic Territories,

— Wallis and Futuna Islands,

— Saint Barthelemy,

— Saint Pierre and Miquelon.

3. Overseas countries and territories that have special relations with the Kingdom of the Netherlands:

— Aruba,

— Bonaire,

— Curaçao,

— Saba,

— Sint Eustatius,

— Sint Maarten.



4. Overseas countries and territories that have special relations with the United Kingdom of Great Britain and Northern Ireland:

- Anguilla,
- Bermuda,
- Cayman Islands,
- Falkland Islands,
- South Georgia and South Sandwich Islands,
- Montserrat,
- Pitcairn,
- Saint Helena and its Dependencies,
- British Antarctic Territory,
- British Indian Ocean Territory,
- Turks and Caicos Islands,
- British Virgin Islands.

## ANNEX IX

### JOINT DECLARATIONS

#### **A. JOINT DECLARATION ON CAPACITY BUILDING FOR IMPLEMENTATION OF THE RULES OF ORIGIN OF THIS AGREEMENT**

1. In accordance with Article 113 of this Agreement, the UK may provide to the SACU Member States and Mozambique capacity building to help them prepare for the implementation of the rules of origin of this Agreement. The proposed activities may include seminars, project groups, experts' visits and training.

2. As for GSP cumulation, after capacity building is provided as above, assessment and recommendations for implementation can be made. Furthermore, when in the UK's, SACU Member States' or Mozambique's view, implementation difficulties arise, evaluations of the operational capacity of SACU Member States or Mozambique to administer and control the functioning of the relevant provisions will take place jointly between the UK and SACU Member States or Mozambique experts. The outcome of such evaluations will be raised at the Committee with a view to adopting any appropriate measures to improve the situation where necessary and to fine-tuning the capacity-building efforts provided by the UK.

#### **B. JOINT DECLARATION CONCERNING THE PRINCIPALITY OF ANDORRA**

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonised System shall be accepted by the UK, SACU Member States and Mozambique as originating in the EU within the meaning of this Agreement.

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

#### **C. JOINT DECLARATION CONCERNING THE REPUBLIC OF SAN MARINO**

1. Products originating in the Republic of San Marino shall be accepted by the UK, SACU Member States and Mozambique as originating in the EU within the meaning of this Agreement.

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

**D. JOINT DECLARATION CONCERNING PROTOCOL 1 AND A FUTURE APPROACH TO RULES OF ORIGIN**

In the event of an agreement between the United Kingdom and the European Union, the Parties approve taking the necessary steps, as a matter of urgency, to update Protocol 1 of the Agreement and, at that point, to consider any relevant developments. Any necessary steps will be taken in accordance with the procedures of the Joint Council contained in Protocol 1.

## **PROTOCOL 2**

### **MUTUAL ADMINISTRATIVE ASSISTANCE IN CUSTOMS MATTERS**

#### **ARTICLE 1**

##### **Definitions**

For the purposes of this Protocol:

- (a) ‘goods’ means all goods falling within the scope of the Harmonized System, irrespective of the scope of this Agreement;
- (b) ‘customs legislation’ means any legal or regulatory provisions applicable in the territory of a Party, 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;
- (c) ‘Applicant Authority’ means a competent administrative authority which has been designated by a Party, for the implementation of this Protocol and which makes a request for assistance on the basis of this Protocol;
- (d) ‘Requested Authority’ means a competent administrative authority which has been designated by a Party for the implementation of this Protocol and which receives a request for assistance on the basis of this Protocol;
- (e) ‘personal data’ means all information relating to an identified or identifiable individual; and
- (f) ‘operation in breach of customs legislation’ means any violation or attempted violation of customs legislation.

#### **ARTICLE 2**

##### **Scope**

1. The Parties 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 which is competent for the application of this Protocol. It shall be without prejudice to 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 has the prior authorisation of that authority.

3. Assistance in recovery proceedings regarding 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 whether:

- (a) goods exported from the territory of the Party have been lawfully imported into the territory of the other Party, specifying, where appropriate, the customs procedure applied to those goods; or
- (b) goods imported into the territory of the Party have been lawfully exported from the territory of the other Party, specifying, where appropriate, the customs procedure applied to those 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 to believe 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 to believe that those 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 to believe that those goods 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 to believe that those means of transport are intended to be used in operations in breach of customs legislation.

## ARTICLE 4

### **Spontaneous Assistance**

The Parties shall assist each other at 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:

- (a) operations which are or appear to be in breach of customs legislation and which may be of interest to the other Party;
- (b) new means or methods employed in carrying out operations in breach of customs legislation;
- (c) goods known to be subject to operations in breach of customs legislation;
- (d) natural or legal persons in respect of whom there are reasonable grounds to believe that they are or have been involved in operations in breach of customs legislation; and
- (e) means of transport in respect of which there are reasonable grounds to believe 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:

- (a) deliver any documents 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, and, where appropriate;
- (b) 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. Requests may also be communicated in electronic form.
2. Requests pursuant to paragraph 1 shall include the following information:
  - (a) the name of 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 subject of the request; 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, 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.

3. Duly authorised officials of a Party, with the agreement of the other Party, and subject to the conditions laid down by the latter, may be present:

- (a) to obtain in the offices of the Requested Authority or any other authority concerned in accordance with paragraph 1, 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;
- (b) 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. If requested, the information provided for in paragraph 1 may be in electronic 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 Party concerned is of the opinion that assistance under this Protocol would:

- (a) be likely to prejudice the sovereignty of a SACU Member State or Mozambique, or the UK; or
- (b) be likely to prejudice public policy, security or other essential interests, in particular in the cases referred to under Article 10(2) of this Protocol; 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 on-going 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 any form pursuant to this Protocol shall be of a confidential or restricted nature, depending on the rules applicable in each of the Parties. 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 that received it.

2. Personal data may be exchanged only where the Party which may receive them agrees to ensure an adequate level of protection of such data. To that end, the 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 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 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 shall waive all claims on each other for the reimbursement of expenses incurred pursuant to this Protocol, except, as appropriate, for expenses to experts and witnesses, and those to interpreters and translators who are not public service employees.

## ARTICLE 13

### **Implementation**

1. The implementation of this Protocol shall be entrusted to the customs authorities of the Parties. 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.
2. The Parties 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

### **Amendments**

The Parties may recommend to the Trade and Development Committee amendments which they consider should be made to this Protocol.

## ARTICLE 15

### **Final Provisions**

1. This Protocol shall complement and not impede application of any agreements on mutual administrative assistance which have been concluded or may be concluded between the Parties, nor shall it preclude more extensive mutual assistance granted under such agreements.
2. The provisions of this Protocol shall not affect the obligations of the Parties under any other international agreement or convention.
3. 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 any SACU Member State or Mozambique and the UK in so far as the provisions of the latter are incompatible with those of this Protocol.
4. 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 Special Committee on Customs and Trade Facilitation set up under Article 50 of this Agreement.

## **PROTOCOL 3**

### **GEOGRAPHICAL INDICATIONS AND TRADE IN WINES AND SPIRITS**

**RECALLING** the Agreement between the European Community and the Republic of South Africa on trade in wine signed at Paarl on 28 January 2002 and the Agreement between the European Community and the Republic of South Africa on trade in spirits signed at Paarl on 28 January 2002;

**DESIRING** to promote the development of GIs defined as indications which identify a good as originating in the territory of a Party, or a region or locality in that territory, where a given quality, reputation or other characteristic of the good is essentially attributable to its geographical origin, within the meaning of Article 22(1) of the TRIPS Agreement;

**ACKNOWLEDGING** the importance to their economies of the beverages sector and the need to facilitate trade in wine products and spirits between them.

#### **ARTICLE 1**

##### **Application of the Protocol**

1. The provisions of this Protocol apply to South Africa and to the UK (“the Parties”).
2. Any other SACU Member State or Mozambique may adhere to this Protocol in relation only to GIs by lodging an application with the Special Committee on GIs and trade in wines and spirits referred to in Article 13 of this Protocol (“the Special Committee”).
3. This Committee may submit proposals for amendments to the Joint Council for consideration and approval of the accession of the SACU Member State or Mozambique concerned to this Protocol pursuant to Article 116 of this Agreement.

**PART 1**  
**GEOGRAPHICAL INDICATIONS**

ARTICLE 2

**Scope**

1. This Part applies to the recognition and protection of GIs designating products falling under the categories of products indicated in the section headings of Annex I to this Protocol and originating in the territories of the Parties.
2. The provisions of this Part shall complement and specify the rights and obligations of the Parties under the TRIPS Agreement and other existing multilateral agreements to which the Parties are party, and therefore, no provision of this Part will contradict or be detrimental to the provisions of such multilateral agreement.
3. For the purposes of this Part, the definition of ‘geographical indication’ is compatible with that laid down in Article 22.1 of the TRIPS Agreement.

ARTICLE 3

**Protection of Established Geographical Indications**

1. The UK shall protect the GIs of South Africa listed in Annex I to this Protocol according to the level of protection laid down in this Protocol.
2. South Africa shall protect the GIs of the UK listed in Annex I to this Protocol according to the level of protection laid down in this Protocol.

ARTICLE 4

**Right of Use of Geographical Indications**

1. A geographical indication protected under this Part may be used by any operator marketing the product concerned conforming to the corresponding product specification.
2. Once a geographical indication is protected under this Part, the use of such protected name shall not be subject to any registration of users, or further charges.

## ARTICLE 5

### Scope of Protection

1. GIs referred to in Article 3 and listed in Annex I to this Protocol as well as those added pursuant to Article 7 of this Protocol shall be protected against:
  - (a) any direct or indirect commercial use of a protected name:
    - (i) for comparable products not compliant with the product specification of the protected name, or
    - (ii) in so far as such use exploits the reputation of a geographical indication;
  - (b) any misuse, imitation or evocation including:
    - (i) use in connection with an indication of the true origin of the product in question;
    - (ii) use in translation, transcription or transliteration;
    - (iii) use together with words such as 'kind', 'type', 'style', 'imitation', 'method', or similar words or expressions;
  - (c) any other false or misleading indication as to the provenance, origin, nature or essential qualities of a like product, on the inner or outer packaging, advertising material or documents relating to that product, and the packing of the product in a container liable to convey a false impression as to its origin;
  - (d) any other practice liable to mislead the consumer as to the true origin of a like product.
2. Protected GIs shall not be deemed to become generic in the territories of the Parties.
3. This Protocol shall in no way prejudice the right of any person to use, in the course of trade, that person's name or the name of that person's predecessor in business, except where such name is used in such a manner as to mislead consumers.
4. Where South Africa or the UK, in the context of negotiations with a third party, proposes to protect a geographical indication of the third party, and the name is wholly or partially homonymous with a geographical indication of the other Party, the latter shall be informed and be given the opportunity to comment before the name becomes protected.

5. Nothing in this Part shall oblige South Africa or the UK to protect a geographical indication which is not or ceases to be protected in its country of origin. South Africa and the UK shall notify each other if a geographical indication ceases to be protected in its country of origin.

## ARTICLE 6

### **Relation between Geographical Indications and Trade Marks**

1. The Parties shall refuse to register or shall invalidate a trade mark that corresponds to any of the situations referred to in Article 5(1) of this Protocol and which relates to same type of product, provided an application to register the trade mark is submitted after the date of application for protection of the geographical indication in the territory concerned. In the case of invalidation, a competent authority of a Party may provide that invalidation shall only be effected pursuant to an application duly lodged by an interested party and brought in a manner prescribed in applicable legislation.

2. For the GIs listed in Annex I to this Protocol at the date of entry into force of this Protocol, the date of application for protection referred to in paragraph 1 shall be the priority date indicated in Annex I of this Protocol, without prejudice to the continued validity, in respect of a trade mark that was earlier in time than the said date, of priority rights that applied in the territory of a Party immediately before 10 October 2016.

3. For GIs referred to in Article 7 of this Protocol, the date of application for protection referred to in paragraph 1 shall be the date of a Party's receipt of a request by the other Party to protect a geographical indication, provided the said geographical indication is subsequently protected by the receiving Party.

4. The protection of a geographical indication under Article 5 of this Protocol is without prejudice to the continued use of a trade mark which has been applied for, registered or established by use in good faith, in the territory of a Party before the date of the application for protection of the geographical indication provided that no grounds for the trade mark's invalidity or revocation exist in the legislation of the Party concerned. The date of application for protection of the geographical indication is determined in accordance with the provisions of paragraphs 2 and 3.

5. In respect of the GIs listed in Annex I to this Protocol and identified therein as GIs for which the priority date is indicated as "10 October 2016" a trade mark applied for between the date of publication for comments or opposition of the said GIs and 10 October 2016 that corresponds to any of the situations referred to in Article 5(1) of this Protocol shall be presumed to have been applied for in bad faith.

## ARTICLE 7

### **Addition of Geographical Indications for Protection**

1. South Africa and the UK may add GIs to the lists in Annex I to this Protocol in accordance with the procedures set out in Article 13 of this Protocol.
2. A name may not be added to the list in Annex I to this Protocol where, in the territory of a Party, it conflicts with the name of a plant variety, including a grape variety, or an animal breed and as a result is likely to mislead the consumer as to the true origin of the product, or if it wholly comprises a generic term for similar product.
3. If a geographical indication referred to in Articles 3 or 7(1) of this Protocol is wholly or partially homonymous with a geographical indication protected or proposed for protection in the territory of the Party concerned:
  - (a) protection shall be granted to each indication provided that it has been used in good faith and with due regard for local and traditional usage and the actual risk of confusion;
  - (b) without prejudice to Article 23 of the TRIPS Agreement, South Africa and the UK shall mutually decide the practical conditions of usage under which the wholly or partially homonymous GIs will be differentiated from each other, taking into account the need to ensure equitable treatment of the producers concerned and that consumers are not misled;
  - (c) a wholly or partially homonymous name which misleads the consumer into believing that products come from another territory shall not be protected even if the name is accurate as far as the actual territory, region or place of origin of the product in question is concerned.
4. South Africa and the UK shall have no obligation to protect a geographical indication where, in the light of a reputed or well-known trade mark, protection is liable to mislead consumers as to the true identity of the product concerned.
5. Without prejudice to paragraph 4, the Parties shall protect a geographical indication also where a prior trade mark in the sense of Article 6(4) of this Protocol exists.
6. With a view to the development of GIs in South Africa, South Africa may present up to thirty (30) names with priority for protection pursuant to Article 13 of this Protocol. The UK shall submit these applications to its internal procedures without delay.



## ARTICLE 8

### **Enforcement of Protection**

1. The Parties shall enforce the protection provided for in Articles 3 to 7 of this Protocol by appropriate administrative action by public authorities and available juridical instances established under each Party's domestic or regional legislation. They shall also enforce such protection at the request of an interested party.
2. In so far as domestic and regional laws provide for enforcement mechanisms that are equivalent to those in application for comparable labelling, production, and intellectual property enforcement purposes, they are considered to meet the requirements of paragraph 1.

## ARTICLE 9

### **Cooperation in Management of Geographical Indications**

1. The UK and South Africa shall notify each other, and may make publicly available, the product specifications or summaries thereof and the contact points for control provisions corresponding to GIs of the other Party protected pursuant to this Part.
2. GIs protected under this Part may only be cancelled by the Party in the territory of which the product originates.
3. Any matter arising from a product specification of a protected name shall be dealt with in the Special Committee. A product specification referred to in this Part shall be the one approved, including any amendments also approved, by the authorities of the Party in the territory of which the product originates.
4. The provisions of this Part are without prejudice to the right to seek recognition and protection of a geographical indication under the relevant legislation of South Africa or the UK.

## **PART 2**

### **TRADE IN WINE PRODUCTS AND SPIRITS**

## ARTICLE 10

### **Scope and Coverage**

This Part applies to wine products and spirits falling under headings 2204 and 2208 of the International Convention on the Harmonised Commodity, Description and

Coding System, hereinafter referred to as the “Harmonised System”, signed at Brussels on 14 June 1983.

## ARTICLE 11

### **Winemaking Practices**

1. The UK shall authorise the importation and marketing in its territory for human consumption of wine products originating in South Africa and produced in accordance with:

- (a) product definitions authorised in South Africa by laws and regulations referred to in Section A.1(a) of Annex II to this Protocol,
- (b) oenological practices and restrictions authorised in South Africa under laws and regulations referred to in Section A.1(b) of Annex II to this Protocol or otherwise approved for use in wines for export by the South African competent authority, in so far as they are recommended and published by the International Organisation of the Vine and Wine, hereafter referred to as the “OIV”, and
- (c) additional oenological practices and restrictions jointly accepted by the Parties under the conditions provided for in Section A.1(c) of Annex II to this Protocol.

2. South Africa shall authorise the importation and marketing in its territory for human consumption of wine products originating in the UK and produced in accordance with:

- (a) product definitions authorised in the UK by laws and regulations referred to in Section B1(a) of Annex II to this Protocol,
- (b) oenological practices and restrictions authorised in the UK by laws and regulations referred to in Section B.1(b) of Annex II to this Protocol, in so far as they are recommended and published by the OIV, and
- (c) additional oenological practices and restrictions jointly accepted by the Parties under the conditions provided for in Section B.1(c) of Annex II to this Protocol.

3. The Parties may jointly decide, by way of amendment to Annex II to this Protocol, to add, delete or modify references to product definitions, and oenological practices and restrictions. Such decisions shall be adopted by the Special Committee according to its procedures.

4. In respect of oenological practices, the Parties reconfirm their WTO undertakings in relation to national treatment and the most favoured nation principle, having regard in particular to their undertakings in Article 40 of this Agreement.

5. The Parties recognise the importance of continuity in existing wine trade and shall, through the Special Committee, enter into discussions in respect of the winemaking practices with which compliance is necessary. Pending the finalisation of such discussions, the Parties agree that, to the extent possible, current trade of wine products shall not be interrupted.

## ARTICLE 12

### **Certification of Wines and Spirits**

1. For wine products and spirit drinks imported from South Africa and placed on the market in the UK, the documentation and certification that may be required by the UK shall be limited to that set out in Section A.2 of Annex II to this Protocol.

2. For wine products and spirit drinks imported from the UK and placed on the market in South Africa, the documentation and certification that may be required by South Africa shall be limited to that set out in Section B.2 of Annex II to this Protocol.

## PART 3

### **GENERAL PROVISIONS**

## ARTICLE 13

### **Special Committee**

1. The Parties hereby establish a Special Committee on geographical indications and trade in wines and spirits with the purpose of monitoring the development of this Protocol, intensifying their cooperation, exchanging information, notably product specifications or summaries thereof, and improving their dialogue on GIs.

2. The Parties shall, through the Special Committee, maintain contact on all matters relating to the implementation and the functioning of this Protocol. In particular, the Parties shall ensure timely notification to each other of amendments to laws and regulations on matters covered by this Protocol that have an impact on products traded between them.

3. The Special Committee shall see to the proper functioning of this Protocol and may make recommendations and adopt decisions by consensus.

4. (a) The Parties shall, through the Special Committee, consider entering into negotiations in future, to further matters related to this Protocol as set out in subparagraph 4(b).
- (b) In respect of subparagraph 4(a), such matters shall include, but are not limited to, the following:
  - (i) the laws and regulations referred to in Annex II to this Protocol;
  - (ii) the acceptance of import documentation in electronic format; and
  - (iii) the indication of dual origin on labels.
5. By derogation from Article 116 of this Agreement, the Special Committee may decide to modify the Annexes of this Protocol, including matters of cooperation under Article 14(1) of this Protocol.
6. The Special Committee shall determine its own rules of procedure.

#### ARTICLE 14

##### **Cooperation and Dispute Avoidance**

1. The Parties shall cooperate on matters related to GIs and trade in wines and spirits, and in particular:
  - (a) product definitions, certification and labelling of wines;
  - (b) use of grape varieties in winemaking and labelling thereof;
  - (c) use of traditional terms on labelling of wines;
  - (d) product definitions, certification and labelling of spirit drinks; and
  - (e) issues of mutual concern relating to products classified under HS 2205.
2. The provisions laid down in Part III of this Agreement shall apply to any relevant matter arising under this Protocol, subject to references to Parties being limited to the Parties to this Protocol and references to the Trade and Development Committee being read to refer to the Special Committee.

## ARTICLE 15

### **Applicable Rules**

Unless otherwise provided for in this Protocol or in the Agreement, importation and marketing of products covered by this Protocol, traded between the Parties shall be conducted in compliance with the laws and regulations applying in the territory of the Party of importation.

## ARTICLE 16

### **Transitional Measures**

Product which, at 10 October 2016, had been produced, described and presented in accordance with the internal laws and regulations of the Parties and their bilateral obligations to each other, but in a manner prohibited by this Protocol may be marketed,

- (a) by wholesalers or producers, for a period of three (3) years beginning on 10 October 2016; and
- (b) by retailers, until stocks are exhausted.

## ARTICLE 17

### **References to EU Legislation**

A reference in Section B.1 of Annex II to this Protocol to EU legislation which is incorporated into UK domestic law on or after the date that the UK leaves the EU shall be interpreted as a reference to that EU legislation as it is so incorporated in UK domestic law.

## ARTICLE 18

### **Final Provisions**

1. The Annexes to this Protocol shall form an integral part hereof.
2. If, pursuant to Article 112 of this Agreement, this Protocol is applied provisionally, references to the date of entry into force shall be deemed to refer to the date the provisional application of this Agreement takes effect between South Africa and the UK.
3. This Protocol is of indefinite duration. It may be terminated by common agreement of the Parties or pursuant to termination of this Agreement.

## ANNEX I TO PROTOCOL 3

### LIST GEOGRAPHICAL INDICATIONS OF SOUTH AFRICA AND THE UK

Note (i):

In this Annex different versions of each entry for a geographical indication are separated by an oblique with a space before and after ('/').

Note (ii):

1. The Parties shall cooperate in the provision of information about protected GIs. Documentation may be requested in order to allow a Party to complete its obligations of due diligence or for information purposes only. Subject to paragraphs 2 and 3, the obligation to supply summary documentation shall not affect the protection of a geographical indication.

2. The documentation submitted shall show that the names meet the criteria to be a geographical indication within the meaning of the second recital of this Protocol, namely that the indication identifies a good as originating in the territory of a Party, or a region or locality in that territory, where a given quality, reputation or other characteristic of the good is essentially attributable to its geographical origin, within the meaning of Article 22(1) of the TRIPS Agreement, and that the name is protected in its country of origin.

3. In view of the need to complete the documentation necessary for a Party's due diligence requirements to be discharged, the Parties shall cooperate and assist each other in the production, submission and acceptance of the documentation. The Parties commit to carry out these due diligence requirements expeditiously and objectively.

## Section A

### GEOGRAPHICAL INDICATIONS OF SOUTH AFRICA

#### Section A.1. Agricultural Products and foodstuffs

	<b>Country</b>	<b>Product category</b>	<b>Geographical indication</b>	<b>Priority date</b>
1	South Africa	Infusion	Honeybush/Heuningbos/ Honeybush tea/Heuningbos tee	10.10.2016
2	South Africa	Infusion	Rooibos/Red Bush/Rooibostee/Rooibo s tea/Rooitee/Rooibosch	10.10.2016
3	South Africa	Meat	Karoo meat of origin	10.10.2016

#### Section A.2. Beers

	<b>Country</b>	<b>Geographical indication</b>	<b>Priority date</b>
	—	—	—

#### Section A.3. Wines

	<b>Country</b>	<b>Geographical indication</b>	<b>Priority date</b>
1	South Africa	Agterkliphoogte	1.2.2002
2	South Africa	Bamboesbaai/Bamboo Bay	1.2.2002
3	South Africa	Banghoek	10.10.2016
4	South Africa	Boberg	1.2.2002
5	South Africa	Boesmansrivier/Boesmans River	1.2.2002
6	South Africa	Bonnievale	1.2.2002
7	South Africa	Bot River	10.10.2016
8	South Africa	Bottelary	1.2.2002
9	South Africa	Breede River Valley	1.2.2002

	<b>Country</b>	<b>Geographical indication</b>	<b>Priority date</b>
10	South Africa	Breedekloof	10.10.2016
11	South Africa	Buffeljags	1.2.2002
12	South Africa	Calitzdorp	1.2.2002
13	South Africa	Cape Agulhas	10.10.2016
14	South Africa	Cape Point	1.2.2002
15	South Africa	Cape South Coast	10.10.2016
16	South Africa	Cederberg	1.2.2002
17	South Africa	Lower Orange River/Central Orange River	1.2.2002
18	South Africa	Ceres Plateau	10.10.2016
19	South Africa	Citrusdal Mountain	10.10.2016
20	South Africa	Citrusdal Valley	10.10.2016
21	South Africa	Coastal Region	1.2.2002
22	South Africa	Constantia	1.2.2002
23	South Africa	Darling	1.2.2002
24	South Africa	Devon Valley	1.2.2002
25	South Africa	Douglas	1.2.2002
26	South Africa	Durbanville	1.2.2002
27	South Africa	Eastern Cape	10.10.2016
28	South Africa	Eilandia	1.2.2002



	<b>Country</b>	<b>Geographical indication</b>	<b>Priority date</b>
29	South Africa	Elandskloof	10.10.2016
30	South Africa	Elgin	1.2.2002
31	South Africa	Elim	1.2.2002
32	South Africa	Franschhoek Valley/Franschhoek	1.2.2002
33	South Africa	Goudini	1.2.2002
34	South Africa	Greyton	10.10.2016
35	South Africa	Groenekloof	1.2.2002
36	South Africa	Hartswater	1.2.2002
37	South Africa	Hemel-en-Aarde Ridge	10.10.2016
38	South Africa	Hemel-en-Aarde Valley	10.10.2016
39	South Africa	Herbertsdale	1.2.2002
40	South Africa	Hex River Valley	10.10.2016
41	South Africa	Hoopsrivier/Hoops River	1.2.2002
42	South Africa	Hout Bay	10.10.2016
43	South Africa	Jonkershoek Valley	1.2.2002
44	South Africa	Klaasvoogds	1.2.2002
45	South Africa	Klein Karoo	1.2.2002
46	South Africa	Klein River	10.10.2016
47	South Africa	Koekenaap	1.2.2002
48	South Africa	Kwazulu-Natal	10.10.2016
49	South Africa	Lamberts Bay	10.10.2016
50	South Africa	Langeberg-Garcia	10.10.2016
51	South Africa	Le Chasseur	1.2.2002

	<b>Country</b>	<b>Geographical indication</b>	<b>Priority date</b>
52	South Africa	Limpopo	10.10.2016
53	South Africa	Lutzville Valley	1.2.2002
54	South Africa	Malgas	10.10.2016
55	South Africa	Malmesbury	1.2.2002
56	South Africa	McGregor	1.2.2002
57	South Africa	Montagu	1.2.2002
58	South Africa	Napier	10.10.2016
59	South Africa	Northern Cape	10.10.2016
60	South Africa	Nuy	1.2.2002
61	South Africa	Olifants River	1.2.2002
62	South Africa	Outeniqua	10.10.2016
63	South Africa	Overberg	1.2.2002
64	South Africa	Paarl	1.2.2002
65	South Africa	Papegaaiberg	1.2.2002
66	South Africa	Philadelphia	10.10.2016
67	South Africa	Piekenierskloof	1.2.2002
68	South Africa	Plettenberg Bay	10.10.2016
69	South Africa	Polkadraai Hills	10.10.2016
70	South Africa	Prince Albert Valley	1.2.2002
71	South Africa	Riebeekberg	1.2.2002
72	South Africa	Rietrivier FS	1.2.2002
73	South Africa	Robertson	1.2.2002
74	South Africa	Scherpenheuvel	1.2.2002

	<b>Country</b>	<b>Geographical indication</b>	<b>Priority date</b>
75	South Africa	Simonsberg-Paarl	1.2.2002
76	South Africa	Simonsberg-Stellenbosch	1.2.2002
77	South Africa	Slanghoek	1.2.2002
78	South Africa	Spruitdrift	1.2.2002
79	South Africa	St Francis Bay	10.10.2016
80	South Africa	Stanford Foothills	10.10.2016
81	South Africa	Stellenbosch	1.2.2002
82	South Africa	Stilbaai East	10.10.2016
83	South Africa	Stormsvlei	1.2.2002
84	South Africa	Sunday's Glen	10.10.2016
85	South Africa	Sutherland-Karoo	10.10.2016
86	South Africa	Swartberg	1.2.2002
87	South Africa	Swartland	1.2.2002
88	South Africa	Swellendam	1.2.2002
89	South Africa	Theewater	10.10.2016
90	South Africa	Tradouw	1.2.2002
91	South Africa	Tradouw Highlands	10.10.2016
92	South Africa	Tulbagh	1.2.2002
93	South Africa	Tygerberg	1.2.2002
94	South Africa	Upper Hemel-en-Aarde Valley	10.10.2016
95	South Africa	Upper Langkloof	10.10.2016
96	South Africa	Vinkrivier/Vink River	1.2.2002
97	South Africa	Voor Paardeberg	10.10.2016

	<b>Country</b>	<b>Geographical indication</b>	<b>Priority date</b>
98	South Africa	Vredendal	1.2.2002
99	South Africa	Walker Bay	1.2.2002
100	South Africa	Wellington	1.2.2002
101	South Africa	Western Cape	10.10.2016
102	South Africa	Worcester	1.2.2002

#### Section A.4. Spirits

	<b>Country</b>	<b>Geographical indication</b>	<b>Priority date</b>
	—	—	—

### **Section B**

#### **GEOGRAPHICAL INDICATIONS OF THE UK**

##### Section B.1. Agricultural products and foodstuffs

	<b>Country</b>	<b>Product category</b>	<b>Geographical indication</b>	<b>Priority date</b>
1	United Kingdom	Cheeses	White Stilton cheese/Blue Stilton cheese	10.10.2016

##### Section B.2. Beers

	<b>Country</b>	<b>Geographical indication</b>	<b>Priority date</b>
	—	—	—

##### Section B.3. Wines

	<b>Country</b>	<b>Geographical indication</b>	<b>Priority date</b>
	—	—	—

Section B.4. Spirits

	<b>Country</b>	<b>Geographical indication</b>	<b>Priority date</b>
1	United Kingdom	Irish Cream <sup>1</sup>	1.2.2002 <sup>1</sup>
2	United Kingdom	Irish Whiskey/Uisce Beatha Eireannach/Irish Whisky <sup>2</sup>	1.2.2002 <sup>2</sup>
3	United Kingdom	Scotch Whisky	1.2.2002

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<sup>1</sup> Irish Cream labelled with the Irish Cream geographical indication is produced in Ireland and Northern Ireland. The protection of Irish Cream under this Protocol is without prejudice to the protection provided under Protocol 3 of the EU-SADC EPA. In respect of this geographical indication, the obligation in Article 3.2 shall enter into force once the necessary domestic publication processes have been finalised, which shall occur as soon as possible and to the extent possible be completed within six months after entry into force of this Protocol. Notwithstanding Article 4.1, this geographical indication may be used by any operator marketing the product concerned conforming to the corresponding product specification.

<sup>2</sup> Whiskey/whisky labelled with the Irish Whiskey/Uisce Beatha Eireannach/Irish Whisky geographical indication is produced in Ireland and Northern Ireland. The protection of Irish Whiskey/Uisce Beatha Eireannach/Irish Whisky under this Protocol is without prejudice to the protection provided under Protocol 3 of the EU-SADC EPA. In respect of this geographical indication, the obligation in Article 3.2 shall enter into force once the necessary domestic publication processes have been finalised, which shall occur as soon as possible and to the extent possible be completed within six months after entry into force of this Protocol. Notwithstanding Article 4.1, this geographical indication may be used by any operator marketing the product concerned conforming to the corresponding product specification.

## ANNEX II TO PROTOCOL 3

### IMPORTATION AND MARKETING OF WINE PRODUCTS AND SPIRITS ORIGINATING IN SOUTH AFRICA AND THE UK

#### SECTION A

##### **Products originating in South Africa**

Section A.1 Oenological practices and restrictions and product definitions referred to in Article 11(1) of this Protocol

For the purposes of Article 11 and Annex II, Section A.1(a) of this Protocol, the term ‘product definitions’ does not cover production methods or oenological practices and restrictions, which are covered by paragraphs (b) and (c).

The addition of alcohol spirit is excluded for all wines other than liqueur wines, to which only grape spirit may be added.

- (a) Laws and regulations concerning product definitions:

Statute: Liquor Products Act 60 (No 60 of 1989) as last amended by the Liquor Products Amendment Act 32 (No 32 of 2008):

— Sections 1 and 5.

Regulations: Liquor Products Act 60 (No 60 of 1989) — Regulations, GG 12558 of 29.6.1990, as last amended by GN R525, GG 35501 of 13.7.2012:

— Sections 1, 3, 4 and 5,

— Table 2.

Wine of origin scheme: Liquor Products Act 60 (No 60 of 1989) — Wine of origin scheme, GG 12558 of 29 June 1990 as last amended by GN R526, GG 35501 of 13.7.2012:

— Section 1,

— Sections 8 to 14 N inclusive,

— Section 20.

- b) Laws and regulations concerning oenological practices and restrictions:

Statute: Liquor Products Act 60 (No 60 of 1989) as last amended by the Liquor Products Amendment Act 32 (No 32 of 2008), including subsequent modifications:

— Sections 1 and 5.

Regulations: Liquor Products Act 60 (No 60 of 1989) — Regulations, GG 12558 of 29.6.1990, as last amended by GN R525, GG 35501 of 13.7.2012, including subsequent modifications:

— Sections 1, 2, 3, 4, 5, 30, 31 and 32,

— Tables 1, 2, 6, 7, and 13.

Wine of origin scheme: Liquor Products Act 60 (No 60 of 1989) — Wine of origin scheme, GG 12558 of 29 June 1990 as last amended by GN R526, GG 35501 of 13.7.2012, including subsequent modifications:

— Sections 17 and 20,

— Tables 1, 2 and 4.

(c) Additional oenological practices and restrictions:

1. Agar–agar.

Agar–agar may be used on a temporary basis, pending a determination by the OIV of its admissibility in wine making (Table 6 of Liquor Products Act 60 (No 60 of 1989) — Regulations).

2. Concentrated grape must and rectified concentrated grape must.

Concentrated grape must and rectified concentrated grape must may be used for enrichment and sweetening under specific and limited conditions laid down in South African regulations, subject to the exclusion of use of these products in a reconstituted form in wines covered by this protocol. (Table 6 of Liquor Products Act 60 (No 60 of 1989) — Regulations).

3. Addition of water

The addition of water in winemaking is excluded, except where required on account of a specific technical necessity.

4. Hydrogen peroxide

The use of hydrogen peroxide as referred to in South African regulations (Table 6 of Liquor Products Act 60(No 60 of 1989) — Regulations) is limited to use in grape juice, grape concentrate or grape must.

5. Tartaric acid

The use of tartaric acid, for acidification purposes as referred to in South African regulations (Table 6 of Liquor Products Act 60 (No 60 of 1989) — Regulations), is authorised provided that the initial acidity content is not raised by more than 4,0 grams per litre expressed as tartaric acid.

Section A.2. Documentation and certification referred to in Article 12(1) of this Protocol Certification documents and analysis report

- (a) The UK shall authorise the importation in its territory of wines in accordance with the rules governing the import certification documents and analysis reports as provided for according to the terms of the Appendix hereto.
- (b) The UK agrees not to submit the import of wine originating in the territory of South Africa to more restrictive import certification requirements than any of those laid down in this Protocol.
- (c) The UK shall authorise the importation in its territory of spirits in accordance with the rules governing the import certification document and analysis reports as provided for in its internal legislation.

SECTION B

**PRODUCTS ORIGINATING IN THE UK**

Section B.1. Oenological practices and restrictions and product definitions referred to in Article 11(2) of this Protocol

The addition of alcohol spirit is excluded for all wines other than fortified wines, to which only grape spirit may be added.

- (a) Laws and regulations concerning product definitions:
  - (i) Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a



common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (OJ L 347, 20.12.2013, p. 671), in particular production rules in the wine sector, in accordance with Articles 75, 78 80, 81, 83 and 91 and Annex VII, Part II of that Regulation.

- (ii) Commission Regulation (EC) No 606/2009 of 10 July 2009 laying down certain detailed rules for implementing Council Regulation (EC) No 479/2008 as regards the categories of grapevine products, oenological practices and the applicable restrictions (OJ L 193, 24.7.2009, p. 1), in particular Article 2 and Annex II and III of that Regulation.
  - (iii) Commission regulation (EC) No 607/2009 of 14 July 2009 laying down certain detailed rules for the implementation of Council Regulation (EC) No 479/2008 as regards protected designations of origin and geographical indications, traditional terms, labelling and presentation of certain wine sector products (OJ L 193, 24.7.2009, p. 60), in particular Articles 7, 57, 58, 64 and 66 and Annexes XIII, XIV and XVI of that Regulation.
- (b) Laws and regulations concerning oenological practices and restrictions:
- (i) Council Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (OJ L 347, 20.12.2013, p. 671), in particular production rules in the wine sector, in accordance with Articles 75, 80, 83 and 91 and Annex VIII, Part I and II of that Regulation, including subsequent modifications.
  - (ii) Commission Regulation (EC) No 606/2009 of 10 July 2009 laying down certain detailed rules for implementing Council Regulation (EC) No 479/2008 as regards the categories of grapevine products, oenological practices and the applicable restrictions (OJ L 193, 24.7.2009, p. 1), including subsequent modifications.
- (c) Additional oenological practices and restrictions:
1. Carboxymethylcellulose (CMC)

Carboxymethylcellulose (CMC) may be used for red wine for tartaric stabilisation, up to a limit of 100 mg/l, pending a determination by the OIV of its admissibility in wine making.

2. Concentrated grape must, rectified concentrated grape must and sucrose.

Concentrated grape must, rectified concentrated grape must and sucrose, may be used for enrichment and sweetening under specific and limited conditions (Annex VIII, Part I of Regulation (EU) No 1308/2013), subject to the exclusion of use of these products in a reconstituted form in wines covered by this Protocol.

3. Addition of water

The addition of water in winemaking is excluded, except where required on account of a specific technical necessity.

4. Fresh lees

Fresh lees may be used under specific and limited conditions (point 21 of annex I A of Regulation (EC) No 606/2009).

5. Tannin

Tannins may be used on a temporary basis (point 25 of Annex I A of Regulation (EC) No 606/2009), pending a determination by the OIV of its admissibility in wine making as antioxidant and stabilizer.

#### Section B.2. Documentation and certification referred to in Article 12(2) of this Protocol Certification documents and analysis report

- (a) South Africa shall authorise the importation in its territory of wines in accordance with the rules governing the import certification documents and analysis reports as provided for according to the terms of the Appendix hereto.
- (b) South Africa agrees not to submit the import of wine originating in the UK to more restrictive import certification requirements than any of those laid down in this Protocol.
- (c) South Africa shall authorise the importation in its territory of spirits in accordance with the rules governing the import certification document and analysis reports as provided for in its internal legislation.

## SECTION C

### **SPECIFIC RULES ON IMPORTATION, LABELLING AND MARKETING APPLICABLE TO PRODUCTS OF EITHER PARTY IMPORTED INTO THE OTHER PARTY**

1. Gold Flakes

Nothing in this Protocol shall prevent the marketing in the UK of alcoholic beverages (whether or not effervescent) derived from grapes to which food grade gold flakes have been added, but such alcoholic beverage cannot be labelled or otherwise marketed as any type of wine.

2. Vine Varieties

Vine varieties that may be used in wines imported and marketed in the territory of the Parties are varieties of plants of *Vitis vinifera* and hybrids of *Vitis vinifera* without prejudice to any more restrictive legislation which a Party may have in respect of wine produced on its territory. The import and marketing of wine obtained from the varieties Clinton, Herbemont, Isabelle, Jacquez, Noah and Othello shall be prohibited.

3. Environmentally Harmonious Production Methods on Labels

The Parties agree to allow terms that indicate environmentally harmonious production methods on labels for wine if the use of those terms is regulated in the country of origin. Labels referring to organic production are not covered by this paragraph.

4. Names of States

The following names are protected with regard to wines and spirits:

- (a) references to the name United Kingdom for wines and spirits originating therein,
- (b) the name South Africa or other names used to indicate South Africa for wines and spirits originating therein.

5. Mutual Assistance between Enforcement Authorities

Each Party shall designate the bodies and authorities to be responsible for the application of this Protocol. Where a Party designates more than one competent body, it shall ensure the coordination of the work of those bodies. For this purpose, a single liaison authority shall be designated.

The Parties shall inform one another of the names and addresses of the bodies and authorities referred to in the first paragraph not later than six (6) months

after the date of entry into force of this Protocol. There shall be close and direct cooperation between those bodies.

The bodies and authorities referred to in the first paragraph shall seek ways of improving assistance to each other in the application of this Protocol in order to combat fraudulent practices.

#### 6. Safeguard Provisions

The Parties reserve the right to introduce temporary additional import certification requirements for wines and spirits imported from the other Party in response to legitimate public policy concerns, such as health or consumer protection or in order to act against fraud. In this case, the other Party shall be given adequate information in sufficient time to permit the fulfilment of the additional requirements.

The Parties agree that such requirements shall not extend beyond the period of time necessary to respond to the particular public policy concern in response to which they were introduced.

#### 7. Labelling Terms and Traditional Terms

The Parties recognise the importance attached to the use of labelling terms and traditional terms to describe wines placed on their respective markets. The Parties agree to continue to work together on this issue pursuant to Article 14 of this Protocol. The Parties agree to examine the objectives, principles and application to certain specific cases, with a view to reaching agreement within two (2) years of entry into force that shall be incorporated into this Protocol. Pending such agreement, the use of these terms on product imported from the other Party shall be subject to the rules, procedures and practices of the importing Party whether or not these terms constitute classes of wine or terms provided for in the legislation of the exporting Party referred to under Article 11 of this Protocol.

Within the UK with regard to the provisions of Regulation (EC) No 261/2006, the traditional terms ‘Ruby’, ‘Tawny’ and ‘Vintage’ therein specified may be used in labelling of fortified wines concerned, in line with their definition as laid down in South African law, in combination with any of the GIs listed in Annex I Section A.3 for which the fortified wine qualifies and for which the geographical indication is located in the Eastern, Northern or Western Cape Provinces. That fortified wine shall be labelled with the relevant geographical indication and with the traditional term hyphenated or otherwise in visual combination with the term ‘Cape’.

## APPENDIX TO ANNEX II

### IMPORT CERTIFICATION AND ANALYSIS DOCUMENTATION

1. Pursuant to Sections A.2(a) and B.2(a) of this Annex, the evidence that the requirements for the importation of wine in the territory of a Party have been fulfilled shall be supplied to the competent authorities of the importing Party by the production:

- (a) of a certificate issued by a mutually recognised official authority of the country of origin; and
- (b) if the wine is intended for direct human consumption, of an analysis report drawn up by a laboratory officially recognised by the country of origin. The analysis report shall include the following information:

total alcoholic strength by volume

actual alcoholic strength by volume

total dry extract

total acidity, expressed as tartaric acid

volatile acidity, expressed as acetic acid

citric acidity

residual sugar

total sulphur dioxide.

2. The Parties shall mutually determine the specific details of these rules referred to in paragraph 1, in particular the forms to be used and the information to be given<sup>3</sup>.

3. In applying paragraph 5 of Section C of Annex II, the Parties agree that the methods of analysis recognised as reference methods by the OIV and published by that Organization or, where an appropriate method does not appear in this publication, a method of analysis complying with the standards recommended by the International Organisation for Standardisation (ISO), shall prevail as reference methods for the determination of the analytical composition of the wine in the context of control operations.

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<sup>3</sup> To be done through a decision of the Special Committee established under Article 13 of this Protocol.

## DECLARATIONS

### JOINT DECLARATION BY THE UK AND SOUTH AFRICA ON BOTTLE SIZES AND ALCOHOLIC STRENGTHS OF SPIRITS

The Parties hereby declare that bottle sizes and minimum alcoholic strengths by volume for release for human consumption of spirit drinks should not unnecessarily burden exporters in both Parties. They further declare that they will encourage further harmonisation.

### JOINT DECLARATION BY THE UK AND SOUTH AFRICA ON CERTIFICATION AND ANALYSIS

The Parties hereby declare that the following parameters are subject to analysis for spirit import certification procedures provided for under South Africa's rules on spirit importation procedures:

- (a) Spirits other than those referred to in points (b) and (c):
  - % of alcoholic strength by volume,
  - content of methyl alcohol per hectolitre of 100% vol alcohol, quantity of volatile substances per hectolitre of 100% vol alcohol.
- (b) Blended whisky:
  - % of alcoholic strength by volume,
  - content of methyl alcohol per hectolitre of 100% vol alcohol,
  - quantity of volatile substances per hectolitre of 100% vol alcohol,
  - higher alcohols amyl alcohol per hectolitre absolute alcohol.
- (c) Spirit based beverages:
  - (i) Liqueur, spirit cocktail:
    - % of alcoholic strength by volume,
    - content of methyl alcohol per hectolitre of 100% vol alcohol,
    - residual sugar g/litre
  - (ii) Spirit cooler:

% of alcoholic strength by volume,  
content of methyl alcohol per hectolitre of 100% vol alcohol,  
total sulphur dioxide,  
volatile acidity, expressed as acetic acid

(iii) Cream liqueur:

% of alcoholic strength by volume,  
content of methyl alcohol per hectolitre of 100% vol alcohol,  
residual sugar,  
butterfat

(iv) Other:

% of alcoholic strength by volume,  
content of methyl alcohol per hectolitre of 100% vol alcohol.

**DECLARATION BY THE UK ON THE USE OF THE GEOGRAPHICAL  
INDICATION SYMBOL**

The UK hereby declares that it may consider duly motivated requests from South Africa for the names protected under Annex I, Section A.1 of this Protocol, to be eligible to be marketed in the UK accompanied by the symbol designating protected GIs.

**DECLARATION BY SOUTH AFRICA ON CHEESE STANDARDS**

South Africa declares that in a forthcoming amendment of its labelling provisions for cheese products, and within ten (10) years of 10 October 2016, South Africa shall take into account the product specifications of cheese products designated by GIs listed in Annex I, Section B.1 of this Protocol to ensure that they can be marketed in South Africa under the appropriate designations.

## PROTOCOL 4

### CONCERNING THE RELATIONSHIP BETWEEN THE TDCA AND THIS AGREEMENT

**RECALLING** that the Trade, Development and Cooperation Agreement between the European Community and its Member States, of the one part, and the Republic of South Africa, of the other part, signed on 11 October 1999 (“TDCA”) entered into force on 1 May 2004;

**FURTHER RECALLING** that the EU-SADC EPA repeals the articles contained in Titles II (Trade) and III (Trade-Related Issues), and its corresponding Annexes and Protocols, of the TDCA with the exception of Article 31 (Maritime transport) which remains applicable in relations between the Parties to the TDCA;

**RECOGNISING** that the TDCA will cease to apply to the UK when it ceases to be a Member State of the EU or at the end of any implementation period during which the rights and obligations under the TDCA continue to apply to the UK;

South Africa and the UK have agreed as follows:

1. The provisions of this Protocol apply to South Africa and the UK (“the Parties”).
2. Nothing in this Agreement affects the provisions of Protocol 4 to the EU-SADC EPA.
3. For the avoidance of doubt, when this Agreement is provisionally applied or comes into force, the provisions of the TDCA listed in paragraphs 1(a)(i) - (iii), 1(b) and 1(c) of Protocol 4 to the EU-SADC EPA will not have legal effect as between the UK and South Africa.
4. The UK and South Africa are committed to enhancing development and cooperation between the two nations based on the priorities of each Party, bearing in mind the coverage of these issues in the TDCA, and will develop the most appropriate framework in which to structure this relationship as soon as possible.
5. Taking into consideration the provisions of the TDCA, the UK and South Africa:
  - (a) shall endeavour to apply effectively the principle of unrestricted access to the international maritime market and traffic based on fair competition on a commercial basis;
  - (b) agree to extend to each other's nationals and the vessels registered in the other's territory treatment no less favourable than that granted to the other's most favoured nation in respect of the maritime transport of goods, passengers or both, access to ports, the use of infrastructure



and auxiliary maritime services of those ports and related fees and charges, customs facilities and the assignment of berths and facilities for loading and unloading, based on fair competition and on commercial terms;

- (c) agree to consider maritime transport, including intermodal operations, in the context of Article 73 of this Agreement, without prejudice to nationality restrictions or agreements entered into by either the UK or South Africa, which exist at that time and which would be consistent with either the UK's or South Africa's rights and obligations under the GATS.

6. The provisions laid down in Part III of this Agreement shall apply to any relevant matter under this Protocol, subject to references to Parties being limited to the Parties to this Protocol. The Trade and Development Committee shall only be made up of representatives of the UK and South Africa when making any decisions in relation to matters arising under this Protocol.

## FINAL ACT

### ATA FINAL

The representatives of:

THE REPUBLIC OF BOTSWANA,

THE KINGDOM OF ESWATINI,

THE KINGDOM OF LESOTHO,

THE REPUBLIC OF MOZAMBIQUE,

THE REPUBLIC OF NAMIBIA,

THE REPUBLIC OF SOUTH AFRICA,

hereinafter referred to as the "SOUTHERN AFRICAN CUSTOMS UNION ("SACU") MEMBER STATES" AND MOZAMBIQUE,

of the one part, and

THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND, hereinafter referred to as the "United Kingdom" or "UK",

of the other part,

meeting at London on the 9th day of October in the year two thousand and nineteen for the signature of the Economic Partnership Agreement between the SACU Member States and Mozambique, of the one part, and the UK, of the other part, have at the time of signature of the Agreement:

– adopted the following Annexes, Protocols and Declarations:

ANNEX I:	Customs Duties of the UK on Products Originating in the SACU Member States and Mozambique
ANNEX II:	Customs Duties of SACU on Products Originating in the UK
ANNEX III:	Customs Duties of Mozambique on Products Originating in the UK
ANNEX IV:	Agricultural Safeguards
ANNEX V:	Botswana, Eswatini, Lesotho and Namibia (BELN) Transitional Safeguards
ANNEX VI:	Sanitary and Phytosanitary (SPS) Priority Products and Sectors
ANNEX VII:	Commitments derived from the Cotonou Agreement as referenced in the EU-SADC EPA

- PROTOCOL 1: Concerning the Definition of the Concept of ‘Originating Products’ and Methods of Administrative Cooperation  
PROTOCOL 2: Mutual Administrative Assistance in Customs Matters  
PROTOCOL 3: Geographical Indications and Trade in Wines and Spirits  
PROTOCOL 4: Concerning the Relationship Between the TDCA and this Agreement

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

DONE at LONDON, on the ninth day of October in the year two thousand and nineteen.

FEITO em LONDRES, aos nove de Outubro de dois mil e dezanove.

**BOGOLO J. KENEWENDO**

For the Republic of Botswana

**CHRISTIAN NKAMBULE**

For the Kingdom of Eswatini

**RETHABILE MARUMO-MOKAEANE**

For the Kingdom of Lesotho

**FILIPE CHIDUMO**

Pela República de Moçambique

**TJEKERO TWEYA**

For the Republic of Namibia

**EBRAHIM PATEL (Cape Town; 16 OCTOBER 2019)**

For the Republic of South Africa

**ELIZABETH TRUSS**

For the United Kingdom of Great Britain and Northern Ireland

## **DECLARATIONS**

### **DECLARATION BY NAMIBIA ON THE ORIGIN OF FISHERIES PRODUCTS**

Namibia reaffirms her point of view expressed throughout the EPA negotiations on the rules of origin in respect of fishery products and consequently maintains that following the exercise of her sovereign rights over fishery resources in the waters within her national jurisdiction, including the Exclusive Economic Zone, as defined in the United Nations Convention on the Law of the Sea, all catches effected in those waters and obligatory landed in ports of Namibia for processing shall enjoy originating status.

**DECLARATION BY THE UK RELATING TO PROTOCOL 1 ON THE  
EXTENT OF TERRITORIAL WATERS**

The UK, recalling that the relevant acknowledged principles of international law, in particular the United Nations Convention on the Law of the Sea, restrict the maximum extent of territorial waters to 12 nautical miles, declares that this limit shall be taken into account in applying the provisions of the Protocol whenever the latter refers to this concept.