

Arrangement for import duty on trade in goods from certain British Overseas Territories

13th March 2019

Following the United Kingdom's exit from the European Union, relevant provisions of the Treaty on the Functioning of the European Union and Council Decision 2013/755/EU of 25 November 2013 on the association of the overseas countries and territories with the European Union (the Overseas Association Decision) will cease to apply to the relevant British Overseas Territories.

This arrangement replicates on a bilateral basis between the United Kingdom (UK) and such British Overseas Territories a number of trade-related provisions included in the Overseas Association Decision, including tariff-free market access to the United Kingdom for goods originating in those Overseas Territories.

Nothing in this arrangement is intended to alter or affect the existing constitutional relationship between the United Kingdom and the relevant British Overseas Territories. In implementing this arrangement, the partners will be guided by the principles of transparency and the need for efficiency, and will equally address the three pillars of British Overseas Territories' sustainable development: economic development, social development and environmental protection.

Paragraph 1

Territorial application

This arrangement will apply to the Overseas Territories listed in Annex I.

Paragraph 2

Objectives, principles and values

1. The arrangement between the UK and the Overseas Territories will be based on objectives, principles and values shared by the Overseas Territories and the UK.
2. The arrangement will pursue the enhancement of the Overseas Territories' competitiveness, the strengthening of the Overseas Territories' resilience, the reduction of their economic and environmental vulnerability and the promotion of cooperation between them and other partners.
3. In pursuing those objectives, the arrangement will respect the fundamental principles of liberty, democracy, human rights and fundamental freedoms, the rule of law, good governance and sustainable development, all of which are common to the UK and the Overseas Territories.
4. There will be no discrimination based on sex, racial or ethnic origin, religion or belief, disability, age or sexual orientation in the areas of cooperation referred to in this arrangement.
5. The partners recognise that they are permitted to determine their sustainable development policies and priorities, to establish their own levels of domestic environmental and labour protection, and to adopt or modify accordingly the relevant laws and policies, consistently with commitment to the internationally

recognised standards and agreements. In doing so, they will strive to ensure high levels of environmental and labour protection.

6. In implementing this arrangement, the partners will be guided by the principle of transparency and the need for efficiency and will address the three pillars of Overseas Territories' sustainable development: economic development, social development and environmental protection.

Paragraph 3

Free access for originating goods

1. Products originating in the Overseas Territories will be imported into the UK free of import duty.
2. The definition of originating products and the methods of administrative cooperation relating thereto are laid down in Annex II.

Paragraph 4

Quantitative restrictions and measures having equivalent effect

1. Other than in relation to the matters described in subparagraph 2, the UK will not apply to imports of products originating in the Overseas Territories any quantitative restrictions or measures having equivalent effect.
2. The matters referred to in subparagraph 1 are imports, exports or the transit of goods that should not take place on grounds of public morality or public policy, the protection of health and life of humans, animals and plants, the protection of national treasures possessing artistic, historic or archaeological value, the conservation of exhaustible natural resources or the protection of industrial and commercial property.
3. The measures referred to in subparagraph 1 will in no case constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction of trade generally.

Paragraph 5

Measures adopted by the Overseas Territories

1. The authorities of the Overseas Territories may retain or introduce, in respect of imports of products originating in the UK, such customs duties or quantitative restrictions as they consider necessary in view of their respective development needs.
2. For the fields covered by this arrangement, the Overseas Territories will grant to the UK a treatment no less favourable than the most favourable treatment applicable to any major trading economy as defined in subparagraph 4.
3. Subparagraph 2 will not preclude an Overseas Territory from granting certain other Overseas Territories or other developing countries more favourable treatment than that accorded to the UK.
4. For the purposes of this subparagraph, a 'major trading economy' means any developed country, or any country accounting for a share of world merchandise exports above one per cent, or, without prejudice to

subparagraph 3, any group of countries acting individually, collectively or through an economic integration agreement accounting collectively for a share of world merchandise exports above 1.5%. For this calculation the latest available official data by the WTO on leading exporters in world merchandise trade (excluding trade within customs unions) will be used.

5. The authorities of the Overseas Territories will communicate to the UK by the date that this arrangement comes into effect the customs tariffs and lists of quantitative restrictions which they apply in compliance with this arrangement.

6. The authorities of the Overseas Territories will also communicate to the UK any subsequent amendments to such measures as and when they are adopted.

Paragraph 6

Non-discrimination

1. The UK will not discriminate between Overseas Territories.

2. In compliance with paragraph 9, the implementation of the specific provisions in this arrangement and in particular its paragraphs 4(2), 5, 7 and 8 will not be deemed to constitute a discrimination.

Paragraph 7

Temporary withdrawal of preferences

Where the UK considers that there are sufficient grounds to question whether this arrangement is being correctly implemented, the UK will enter into consultations with the relevant Overseas Territories, in order to ensure the proper implementation of this arrangement. In case the consultations do not lead to a mutually acceptable way of implementing this arrangement, the UK may temporarily withdraw preferences (that is, duty free access as set out in paragraph 3) from the Overseas Territories concerned in accordance with Annex III.

Paragraph 8

Safeguard and surveillance measures

In order to ensure the proper implementation of this arrangement, the UK may take safeguard and surveillance measures set out in Annex IV.

Paragraph 9

Prohibition of protectionist measures

The provisions of this arrangement will not be used as a means of arbitrary discrimination or a disguised restriction on trade.

Paragraph 10

Trade capacity development: general approach

With a view to ensuring that Overseas Territories derive the maximum benefit from the provisions of this arrangement and that they may participate under the best possible circumstances in the UK's internal market, as well as regional, sub-regional and international markets, the arrangement aims at contributing to the development of the Overseas Territories' trade capacities by:

- (a) increasing the Overseas Territories' competitiveness, self-reliance and economic resilience, through diversifying the range and increasing the value and volume of Overseas Territories trade in goods;
- (b) improving cooperation in trade in goods between the Overseas Territories and neighbouring countries.

Paragraph 11

Trade dialogue, cooperation and capacity development

In the context of the arrangement, trade dialogue, cooperation and capacity development initiatives may include:

- (a) strengthening the Overseas Territories' capacities to define and implement policies necessary for the development of trade in goods;
- (b) encouraging the efforts of Overseas Territories to put into place appropriate legal, regulatory and institutional frameworks as well as the necessary administrative procedures;
- (c) promoting private sector development, in particular SMEs;
- (d) facilitating market and product development, including product quality improvement;
- (e) contributing to the development of human resources and professional skills relevant to trade in goods;
- (f) enhancing the capacity of business intermediaries to provide Overseas Territories enterprises services pertinent to their exporting activities, such as market intelligence.

Paragraph 12

Most favourable treatment

1. For the purposes of this paragraph:

- (a) 'natural person from an Overseas Territory' means a person ordinarily resident in an Overseas Territory, who is a national of the UK or who enjoys a legal status specific to an Overseas Territory.
- (b) 'legal person of an Overseas Territory' means a legal person of the Overseas Territory set up in accordance with the laws applicable in a given Overseas Territory, and having its registered office, its central administration, or its principal place of business in the territory in this Overseas Territory; should the legal person have only its registered office or central administration in the Overseas Territory, it will not be considered as a legal person of the Overseas Territory, unless it engages in an activity which has a real and

continuous link with the economy of that country or territory; it will not be considered as a legal person of the Overseas Territory, unless it engages in an activity which has a real and continuous link with the economy of that country or territory;

(c) the respective definitions laid down in the economic integration agreements referred to in subparagraph 2 of this paragraph will apply to the treatment accorded between the UK and the Overseas Territory.

2. With respect to any measures affecting trade in services and establishment in economic activities:

(a) the UK will accord to natural and legal persons of the Overseas Territory a treatment no less favourable than the most favourable treatment applicable to like natural and legal persons of any third country with whom the UK concludes or has concluded an economic integration agreement;

(b) an Overseas Territory will accord to the natural and legal persons of the UK a treatment no less favourable than the most favourable treatment applicable to like natural and legal persons of any major trading economy with whom it has concluded an economic integration agreement after 1 January 2014.

3. The commitments provided for in subparagraph 2 of this paragraph will not apply to treatment granted:

(a) in the framework of an internal market requiring the parties thereto to significantly approximate their legislation with a view to removing non-discriminatory obstacles to establishment and to trade in services;

(b) under measures providing for recognition of qualifications, licences or prudential measures in accordance with Article VII of the General Agreement on Trade in Services (GATS) or the GATS Annex on Financial Services. This is without prejudice to Overseas Territories specific measures under this paragraph;

(c) under any international agreement or arrangement relating wholly or mainly to taxation;

(d) under measures benefiting from the coverage of a most favoured nation exemption listed in accordance with Article II.2 of the GATS.

4. The authorities of an Overseas Territory may with a view to promoting or supporting local employment, adopt regulations to aid their natural persons and local activities. In this event, the authorities of the Overseas Territory will inform the UK of the regulations they adopt.

Paragraph 13

Current payments and capital movements

1. No restrictions will be imposed on any payments in freely convertible currency on the current account of balance of payments between residents of the UK and the Overseas Territories.

2. With regard to transactions on the capital account of balance of payments, the UK and the Overseas Territories will impose no restrictions on the free movement of capital for direct investments in companies

formed in accordance with the laws of either country or territory and will ensure that the assets formed by such investment and any profit stemming from them can be realised and repatriated.

3. The UK and the Overseas Territories will be permitted to take the measures referred to in Articles 64, 65, 66, 75 and 215 of the Treaty on the Functioning of the European Union to the extent that they are permitted in UK law.

4. The UK and the authorities of the Overseas Territories will inform one another immediately of any such measures and submit a timetable for their elimination as soon as possible.

Paragraph 14

Effect

The United Kingdom Government will notify the governments of the Overseas Territories of the date on which this arrangement will come into effect, which will be no earlier than the date on which the Overseas Association Decision ceases to apply to the relevant overseas territories.

Withdrawn

Annex I

Overseas Territories to which the arrangement applies

- Anguilla,
- Bermuda,
- British Antarctic Territory,
- British Indian Ocean Territory,
- Cayman Islands,
- Falkland Islands,
- Montserrat,
- Pitcairn, Henderson, Ducie and Oeno Islands,
- St Helena, Ascension and Tristan da Cunha,
- South Georgia and the South Sandwich Islands,
- Turks and Caicos Islands,
- Virgin Islands.

Withdrawn

ANNEX II

CONCERNING THE DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS' AND METHODS OF ADMINISTRATIVE COOPERATION

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TITLE I

GENERAL PROVISIONS

Paragraph 1

Definitions

For the purposes of this Annex the following definitions will apply:

- (a) 'EPA countries' means regions or states which are part of the African, Caribbean and Pacific (ACP) Group of States and which have concluded arrangements with the UK, when such an arrangement is either provisionally applied, or enters into force, whichever is the earlier;
- (b) 'manufacture' means any kind of working or processing including assembly;
- (c) 'material' means any ingredient, raw material, component or part, etc., 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) '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 once they are incorporated into the finished product;

(g) 'customs value' means the value as determined in accordance with the 1994 Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on Customs Valuation);

(h) 'value of materials' in the list in Appendix II 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 Overseas Territories. Where the value of the originating materials used needs to be established, this point will be applied mutatis mutandis;

(i) 'ex-works price' means the price paid for the product ex-works to the manufacturer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs related to its production, minus any internal taxes which are, or may be, repaid when the product obtained is exported.

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

For the purpose of this definition, where the last working or processing has been subcontracted to a manufacturer, the term 'manufacturer' referred to in the first subparagraph of this paragraph may refer to the enterprise that has employed the subcontractor.

(j) 'maximum content of non-originating materials' means the maximum content of non-originating materials which is permitted in order to consider a manufacture as working or processing sufficient to confer originating status on the product. It may be expressed as a percentage of the ex-works price of the product or as a percentage of the net weight of these materials used falling under a specified group of chapters, chapter, heading or sub-heading;

(k) 'net weight' means the weight of the goods themselves without packing materials and packing containers of any kind;

(l) 'chapters', 'headings' and 'sub-headings' mean the chapters, the headings and sub-headings (four- or six-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System (Harmonised System);

- (m) 'classified' refers to the classification of a product or material under a particular heading or sub-heading of the Harmonised System;
- (n) 'consignment' means products which are either:
- (i) sent simultaneously from one exporter to one consignee; or
 - (ii) covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such document, by a single invoice.
- (o) 'exporter' means a person exporting the goods to the UK or to an Overseas Territory who is able to prove the origin of the goods, whether or not the person is the manufacturer and whether or not they themselves carry out the export formalities;
- (p) The following words and expressions have the meaning given in the Trade Preference Scheme (EU Exit) Regulations 2019:
- (i) 'EF'
 - (ii) 'EF country';
 - (iii) 'GF';
 - (iv) 'GF country';
 - (v) 'GF goods';
 - (vi) 'GSP country';
 - (vii) 'LDCF';
 - (viii) 'LDCF country';
 - (ix) 'LDCF goods';
 - (x) 'qualifying GSP country';
 - (xi) 'trade preference safeguard measure'.
- (q) 'HMRC' means Her Majesty's Revenue and Customs.

TITLE II

DEFINITION OF THE CONCEPT OF ORIGINATING PRODUCTS

Paragraph 2

General Requirements

1. The following products will be considered as originating in an Overseas Territory:
 - (a) products wholly obtained in an Overseas Territory within the meaning of paragraph 3 of this Annex;
 - (b) products obtained in an Overseas Territory incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing within the meaning of paragraph 4 of this Annex.
2. Originating products made up of materials wholly obtained or sufficiently worked or processed in two or more Overseas Territories will be considered as products originating in the Overseas Territory where the last working or processing took place.
3. For the purpose of implementing paragraph 1, the territories of the Overseas Territories will be considered as being one territory.

Paragraph 3

Wholly obtained products

1. The following will be considered as wholly obtained in an Overseas Territory:
 - (a) mineral products extracted from its soil or from its seabed;
 - (b) plants and vegetable products grown or 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) products obtained by hunting or fishing conducted there;
 - (g) products of aquaculture where the fish, crustaceans and molluscs are born there or raised there from eggs,

larvae or fry;

- (h) products of sea fishing and other products taken from the sea outside any territorial sea by its vessels;
- (i) products made on board its factory ships exclusively from the products referred to in point (h);
- (j) used articles collected there fit only for the recovery of raw materials;
- (k) waste and scrap resulting from manufacturing operations conducted there;
- (l) products extracted from the seabed or below the seabed which is situated outside any territorial sea but where it has exclusive exploitation rights;
- (m) goods produced there exclusively from products specified in points (a) to (l).

2. The terms 'its vessels' and 'its factory ships' in points (n) and (i) of subparagraph 1 will apply only to vessels and factory ships which meet each of the following requirements:

- (a) they are registered in an Overseas Territory or in the UK;
- (b) they sail under the flag of an Overseas Territory or of the UK;
- (c) they meet one of the following criteria:
 - (i) they are at least 50 % owned by nationals of an Overseas Territory or of the UK; or
 - (ii) they are owned by companies which have their head office and their main place of business in an Overseas Territory or in the UK, and which are at least 50 % owned by an Overseas Territory, public entities of that Overseas Territory, nationals of that Overseas Territory or the UK.

3. The criteria of subparagraph 2 may each be fulfilled in the UK or in different Overseas Territories. In that case, the products will be deemed to have the origin of the Overseas Territory where the vessel or factory ship is registered in accordance with point (a) of subparagraph 2.

Paragraph 4

Sufficiently worked or processed products

1. Without prejudice to paragraphs 5 and 6 of this Annex, products which are not wholly obtained in an Overseas Territory within the meaning of paragraph 3 of this Annex will be considered to originate there, provided that the provisions laid down in the list in Appendix II for the goods concerned are fulfilled.
2. If a product which has acquired originating status in an Overseas Territory in accordance with subparagraph 1 is further processed in that Overseas Territory and used as a material in the manufacture of another product, no account will be taken of the non-originating materials which may have been used in its manufacture.
3. The determination of whether the requirements of subparagraph 1 are met, will be carried out for each product.

However, where the relevant rule is based on compliance with a maximum content of non-originating materials, in order to take into account fluctuations in costs and currency rates, the value of the non-originating materials may be calculated on an average basis as set out in subparagraph 4.

4. In the case referred to in the second subparagraph of subparagraph 3, an average ex-works price of the product and average value of non-originating materials used will be calculated respectively on the basis of the sum of the ex-works prices charged for all sales of the products carried out during the preceding fiscal year and the sum of the value of all the non-originating materials used in the manufacture of the products over the preceding fiscal year as defined in the country of export, or, where figures for a complete fiscal year are not available, a shorter period which should not be less than three months.

5. Exporters having opted for calculations on an average basis will consistently apply such a method during the year following the fiscal year of reference, or, where appropriate, during the year following the shorter period used as a reference. They may cease to apply such a method where, during a given fiscal year or a shorter representative period of no less than three months, they record that the fluctuations in costs or currency rates which justified the use of such a method have ceased.

6. The averages referred to in subparagraph 4 will be used as the ex-works price and the value of non-originating materials respectively, for the purpose of establishing compliance with the maximum content of non-originating materials.

Paragraph 5

Insufficient working or processing operations

1. Without prejudice to subparagraph 3, the following operations will be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of paragraph 4 of this Annex 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 and textile articles;
- (e) simple painting and polishing operations;
- (f) husking and partial or total milling of rice; polishing and glazing of cereals and rice;

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

2. For the purposes of subparagraph 1, operations will be considered simple when neither special skills nor machines, apparatus or tools especially produced or installed for those operations are required for their performance.

3. All the operations carried out in an Overseas Territory on a given product will be taken into account when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of subparagraph 1.

Paragraph 6

Tolerances

1. By way of derogation from paragraph 4 of this Annex and subject to subparagraphs 2 and 3 of this paragraph, non-originating materials which, according to the provisions set out in the list in Appendix II are not to be used in the manufacture of a given product may nevertheless be used, provided that their total value or net weight assessed for the product does not exceed:

- (a) 15 % of the weight of the product for products falling within Chapter 2 and Chapters 4 to 24, other than processed fishery products in Chapter 16;
- (b) 15 % of the ex-works price of the product for other products, except for products falling within Chapters 50 to 63, for which the tolerances mentioned in Notes 6 and 7 of Appendix I will apply.

2. Subparagraph 1 will not allow that any of the percentages for the maximum content of non-originating materials as specified in the rules laid down in the list in Appendix II are exceeded.

3. Subparagraphs 1 and 2 will not apply to products wholly obtained in an Overseas Territory within the meaning of paragraph 3 of this Annex. However, without prejudice to paragraph 5 and paragraph 11(2) of this

Annex, the tolerance provided for in those paragraphs will nevertheless apply to the sum of all the materials which are used in the manufacture of a product and for which the rule laid down in the list in Appendix I for that product requires that such materials be wholly obtained.

Paragraph 7

Cumulation with the UK

1. Without prejudice to paragraph 2 of this Annex, materials originating in the UK will be considered as materials originating in an Overseas Territory when incorporated into a product obtained there, provided that they have undergone working or processing which goes beyond the operations referred to in paragraph 5(1).
2. Without prejudice to paragraph 2 of this Annex, working or processing carried out in the UK will be considered as having been carried out in an Overseas Territory, when the materials undergo subsequent working or processing there which goes beyond the operations referred to in paragraph 5(1) of this Annex.
3. For the purpose of cumulation provided for in this paragraph, the origin of the materials will be established in accordance with this Annex.

Paragraph 8

Cumulation with EPA countries

1. Without prejudice to paragraph 2 of this Annex, materials originating in the EPA countries will be considered as materials originating in an Overseas Territory when incorporated into a product obtained there, provided that they have undergone working or processing which goes beyond the operations referred to in paragraph 5(1) of this Annex.
2. Without prejudice to paragraph 2 of this Annex, working or processing carried out in the EPA countries will be considered as having been carried out in an Overseas Territory, when the materials undergo subsequent working or processing there which goes beyond the operations referred to in paragraph 5(1) of this Annex.
3. For the purpose of subparagraph 1 of this paragraph, the origin of the materials originating in an EPA country will be determined in accordance with the rules of origin applicable to the arrangement concerned and relevant provisions on proofs of origin and administrative cooperation.

The cumulation provided for in this paragraph will not apply to materials originating in the Republic of South Africa which cannot be imported directly in the UK duty-free-quota-free in the framework of the arrangement between the UK and the Republic of South Africa.

4. The cumulation provided for in this paragraph may only be applied provided that:
 - (a) the EPA country supplying the materials and the Overseas Territory manufacturing the final product have arranged to:
 - (i) comply or ensure compliance with this Annex; and
 - (ii) provide the administrative cooperation necessary to ensure the correct implementation of this Annex both with regard to the UK and between themselves;
 - (b) the arrangements referred to in point (a) have been notified to the UK by the Overseas Territory involved.

5. Where EPA countries have already complied with subparagraph 4 before the coming into effect of this arrangement, a new arrangement will not be required.

Paragraph 9

Cumulation with other countries benefiting from a nil rate of import duty under a trade preference scheme

1. Without prejudice to paragraph 2 of this Annex, materials originating in a qualifying GSP country and satisfying the criteria set out in subparagraph 2 of this paragraph will be considered as materials originating in an Overseas Territory when incorporated into a product obtained there, provided they have undergone working or processing which goes beyond the operations referred to in paragraph 5(1) of this Annex.

2. For the purposes of subparagraph 1, the criteria are that the materials are regarded as:

(a) LDCF goods originating from a LDCF country benefiting under the LDCF;

(b) GF goods originating from a GF country benefiting from a nil rate of import duty when imported into the UK under the GF ⁽¹⁾.

3. The origin of the materials of the countries or territories concerned will be determined according to the rules of origin laid down pursuant to the Customs (Origin of Chargeable Goods: Trade Preference Scheme) (EU Exit) Regulations 2019 and in accordance with paragraph 5 of this Annex.

4. The cumulation provided for in this paragraph will not apply to the following:

(a) materials which at importation to the UK are subject to antidumping or countervailing duties when originating from the country which is subject to these antidumping or countervailing duties;

(b) tuna products classified under Harmonised System Chapters 3 and 16 when originating from a GF country or EF country;

(c) materials which are covered by a trade preference safeguard measure.

5. The cumulation provided for in subparagraph (1) of this paragraph may only be applied provided that:

(a) the countries or territories involved in the cumulation have arranged to comply or ensure compliance with this Annex and to provide the administrative cooperation necessary to ensure the correct implementation of this Annex, both with regard to the UK and between themselves;

(b) the arrangement referred to in point (a) has been notified to the UK by the Overseas Territories concerned.

6. The UK will publish the date on which the cumulation provided for in this paragraph may be applied with those countries or territories listed in this paragraph which have fulfilled the necessary requirements.

⁽¹⁾ Materials that benefit from a nil rate of import duty by virtue of the EF, but not under the GF, are not covered by this provision.

Paragraph 10

Extended cumulation

1. The UK may grant, at the request of an Overseas Territory, cumulation of origin between an Overseas Territory and a country with which the UK has a free trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade (GATT) in force, provided that the following criteria are met:

- (a) the countries or territories involved in the cumulation have undertaken to comply or ensure compliance with this Annex and to provide the administrative cooperation necessary to ensure the correct implementation of this Annex, both with regard to the UK and between themselves;
- (b) the undertaking referred to in point (a) has been notified to the UK by the Overseas Territory concerned.

The UK, taking into account the risk of trade circumvention and specific sensitivities of materials to be used in cumulation, may establish additional provisions for granting the cumulation requested.

2. The request referred to in subparagraph (1) of this paragraph will be addressed to the UK in writing. It will indicate the third country or countries concerned, will contain a list of the materials subject to cumulation and will be supported by evidence that the criteria laid down in points (a) and (b) of subparagraph (1) of this paragraph are met.

3. The origin of the materials used and the documentary proof of origin will be determined in accordance with the rules laid down in the relevant free trade agreement. The origin of the products to be exported to the UK will be determined in accordance with the rules of origin laid down in this Annex.

4. In order for the obtained product to acquire originating status, it will not be necessary that the materials originating in the third country and used in the Overseas Territories in the manufacture of the product to be exported to the UK have undergone sufficient working or processing, provided that the working or processing carried out in the Overseas Territory concerned goes beyond the operations described in paragraph 5(1) of this Annex.

5. The UK will publish the date on which the extended cumulation takes effect, the UK's free trade agreement partner involved in that cumulation, the applicable provisions and the list of materials in relation to which the cumulation applies.

Paragraph 11

Unit of qualification

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

2. When a consignment consists of a number of identical products classified under the same heading of the Harmonised System, each individual item will be taken into account when applying the provisions of this Annex.

3. Where, under general rule 5 of the Harmonised System, packaging is included with the product for classification purposes, it will be included for the purposes of determining origin.

Paragraph 12

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 ex-works price thereof, will be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

Paragraph 13

Sets

Sets, as defined in General Interpretative Rule 3 of the Harmonised System, will be regarded as originating when all the component products are originating products.

When a set is composed of originating and non-originating products, the set as a whole will however be regarded as originating, provided that the value of the non-originating products does not exceed 15 % of the ex-works price of the set.

Paragraph 14

Neutral elements

In order to determine whether a product is an originating product, no account will be taken of 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) any other goods which do not enter, and which are not intended to enter, into the final composition of the product.

Paragraph 15

Accounting segregation

1. If originating and non-originating fungible materials are used in the working or processing of a product, HMRC may, at the written request of economic operators, authorise the management of materials in the UK using the accounting segregation method for the purpose of subsequent export to an Overseas Territory within the framework of bilateral cumulation, without keeping the materials on separate stocks.
2. HMRC may make the granting of authorisation referred to in subparagraph 1 subject to any conditions it deems appropriate.

The authorisation will be granted only if by use of the method referred to in subparagraph 3 it can be ensured that, at any time, the number of products obtained which could be considered as 'originating in the UK' is the same as the number that would have been obtained by using a method of physical segregation of the stocks.

If authorised, the method will be applied and the application thereof will be recorded on the basis of the general accounting principles applicable in the UK.

3. The beneficiary of the method referred to in subparagraph 2 will make out or apply for proofs of origin for the quantity of products which may be considered as originating in the UK. At the request of HMRC, the beneficiary will provide a statement of how the quantities have been managed.
4. HMRC will monitor the use made of the authorisation referred to in subparagraph 1.

It may withdraw the authorisation in the following cases:

- (a) the beneficiary makes improper use of the authorisation in any manner whatsoever, or
- (b) the beneficiary fails to fulfil any of the other provisions laid down in this Annex.

Paragraph 16

Derogations

1. Upon the UK's initiative or in response to a request from an Overseas Territory, an Overseas Territory may be granted a temporary derogation from the provisions of this Annex in any of the following cases:
 - (a) internal or external factors temporarily deprive it of the ability to comply with the rules for the acquisition of origin provided for in paragraph 2 of this Annex, where it could have complied previously;
 - (b) it requires time to prepare itself to comply with the rules for the acquisition of origin provided for in paragraph 2;
 - (c) the development of existing industries or the creation of new industries justifies it.
2. The request referred to in subparagraph 1 will be addressed to the UK in writing, and will contain the information set out in Appendix IX. It will state the reasons for the request and will contain appropriate supporting documents.
3. The examination of requests will in particular take into account:
 - (a) the level of development or the geographical situation of the Overseas Territory concerned, having particular regard to the economic and social impact of the decision to be taken especially in respect of employment;
 - (b) cases where the application of the existing rules of origin would significantly affect the ability of an existing industry in the Overseas Territory concerned to continue its exports to the Union, with particular reference to cases where this could lead to cessation of its activities;
 - (c) specific cases where it can be clearly demonstrated that significant investment in an industry could be deterred by the rules of origin and where a derogation favouring the realisation of the investment programme would enable these rules to be satisfied in stages.
4. The UK will respond positively to all the requests which are duly justified in conformity with this paragraph and which cannot cause serious injury to an established UK industry.
5. The UK will take steps necessary to ensure that a decision is reached as quickly as possible and will adopt its position 95 working days from the date of receipt of a complete application.
6. The temporary derogation will be limited to the duration of the effects of the internal or external factors giving rise to it or to the length of time needed for the Overseas Territory to achieve compliance with the rules

or to fulfil the targets which have been set by the derogation, taking into account the particular situation of the Overseas Territory concerned and its difficulties.

7. When a derogation is granted, it is subject to compliance with any requirements laid down as to information to be provided to the UK concerning the use of the derogation and the management of the quantities for which the derogation was granted.

TITLE III

TERRITORIAL REQUIREMENTS

Paragraph 17

Principle of territoriality

1. Except as provided for in paragraphs 7 to 10 of this Annex, the provisions set out in this Annex for acquiring originating status will be fulfilled without interruption in the Overseas Territory.
2. If originating products exported from the Overseas Territory to another country are returned, they will be considered as non-originating unless it can be demonstrated to the satisfaction of the competent authorities that:
 - (a) the products returned are the same as those which were exported; and
 - (b) they have not undergone any operations beyond those necessary to preserve them in good condition, while in that country or while being exported.

Paragraph 18

Non-manipulation provision

1. The products declared for release for free circulation in the UK will be the same products as exported from the Overseas Territory in which they are considered to originate. They will not have been altered, transformed in any way or subjected to operations other than operations to preserve them in good condition, prior to being declared for release for free circulation. Storage of products or consignments and splitting of consignments may take place when carried out under the responsibility of the exporter or of a subsequent holder of the goods and the products remain under customs supervision in the country or countries of transit.
2. Compliance with subparagraph 1 will 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.
3. Subparagraphs 1 and 2 of this paragraph will apply mutatis mutandis when cumulation under paragraphs 7 to 10 of this Annex applies.

Paragraph 19

Exhibitions

1. Originating products, sent from an Overseas Territory for exhibition in a country other than an Overseas Territory, an EPA country or the UK, and sold after the exhibition for importation in the UK will benefit on importation from the provisions of the arrangement, provided it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from an Overseas Territory 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 the UK;
 - (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition;
 - (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 Title IV of this Annex and submitted to HMRC in accordance with the procedures applicable in the UK. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the circumstances under which they have been exhibited may be required.
3. Subparagraph 1 will 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
PROOFS OF ORIGIN

Paragraph 20

Currency

Products will be invoiced in pound sterling.

Paragraph 21

Proof of origin

Products originating in the Overseas Territories will, on importation into the UK benefit from this arrangement upon submission of either:

- (a) a movement certificate EUR.1, a specimen of which appears in Appendix III; or
- (b) in the cases specified in paragraph 26, a declaration, the text of which appears in Appendix VI, 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 'origin declaration').

Paragraph 22

Procedure for the issue of a movement certificate EUR.1

1. A movement certificate EUR.1 will be issued by the customs authorities of the exporting Overseas Territory 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 will fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Appendix III and IV. These forms will be completed in accordance with this Annex. If they are hand-written, they will 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 will be prepared to submit at any time, at the request of the customs authorities of the exporting Overseas Territory 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 Annex.

4. A movement certificate EUR.1 will be issued by the customs authorities of the exporting Overseas Territories if the products concerned can be considered as products originating in an Overseas Territory, in the UK or in an EPA country and fulfil the other requirements of this Annex.

5. The issuing customs authorities will take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Annex. For this purpose, they will be permitted 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 will also ensure that the forms referred to in subparagraph 2 are duly completed. In particular, they will 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 will be indicated in Box 11 of the certificate.

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

Paragraph 23

Movement certificate EUR.1 issued retrospectively

1. Notwithstanding paragraph 22, a movement certificate EUR.1 may 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;
- (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;
- (c) a movement certificate EUR.1 was issued at the time of exportation for a consignment which was subsequently split in a third country of storage, in accordance with paragraph 18 of this Annex, provided that the initial EUR.1 certificate is returned to the customs authorities who issued it; or
- (d) it was not issued at the time of exportation because the final destination of the consignment was not known at the time, and the destination was determined during its storage and after possible splitting of the consignment in a third country in accordance with paragraph 18 of this Annex.

2. For the implementation of subparagraph 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 phrases in the 'Remarks' box (Box 7) of the movement certificate EUR.1.

'ISSUED RETROSPECTIVELY'

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

Paragraph 24

Issue of 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 movement certificate EUR.1 will be endorsed in the 'Remarks' box (Box 7) with the following word:

'DUPLICATE'.

3. The endorsement referred to in subparagraph 2 will be inserted in the 'Remarks' box of the duplicate movement certificate EUR.1.

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

Paragraph 25

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 the UK or in an Overseas Territory, it will 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 UK or an Overseas Territory. The replacement movement certificate(s) EUR.1 will be issued by the customs office under whose control the products are placed.

Paragraph 26

Criteria for making out an origin declaration

1. An origin declaration as referred to in paragraph 21 (b) of this Annex may be made out:

(a) by an approved exporter as referred to in paragraph 27 of this Annex; or

(b) by any exporter for any consignment consisting of one or more packages containing originating products the total value of which does not exceed £10,000.

2. An origin declaration may be made out if the products concerned can be considered as products originating in an Overseas Territory, in an EPA country or in the UK and fulfil the other requirements of this Annex.

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

4. An origin declaration will be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the origin declaration described in paragraph 21 and in accordance with the provisions of the domestic law of the exporting Overseas Territory. If the declaration is hand-written, it will be written in ink in printed characters.

5. Origin declarations will bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of paragraph 27 of this Annex will not be required to sign such declarations provided that he gives the customs authorities of the exporting Overseas Territory 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 provided that it is presented in the UK no longer than two years after the importation of the products to which it relates.

Paragraph 27

Approved exporter

1. The customs authorities of the exporting Overseas Territory may authorise any exporter to make out origin declarations irrespective of the value of the products concerned. An exporter seeking such authorisation will offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Annex.

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

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

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

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

Paragraph 28

Validity of proof of origin

1. A proof of origin will be valid for 10 months from the date of issue in the exporting Overseas Territory, and must be submitted within the said period to HMRC.

2. Proofs of origin which are submitted to HMRC after the final date for presentation specified in subparagraph 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, HMRC may accept the proofs of origin where the products have been submitted before the said final date.

Paragraph 29

Submission of proof of origin

Proofs of origin will be submitted to HMRC in accordance with the procedures applicable in the UK. HMRC 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 provisions required for the implementation of the arrangement.

Paragraph 30

Importation by instalments

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

Paragraph 31

Exemptions from proof of origin

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage will be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Annex and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on the customs declaration CN22/CN23 or on a sheet of paper annexed to that document.
2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families will not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purposes are in view.
3. Furthermore, the total value of these products will not exceed £450 in the case of small packages or £1,100 in the case of products forming part of travellers' personal luggage.

Paragraph 32

Information procedure for cumulation purposes

1. For the purpose of paragraph 2(2) and paragraph 7(1) of this Annex, the evidence of originating status within the meaning of this Annex of the materials coming from another Overseas Territory or from the UK will be given by means of a movement certificate EUR.1 or an origin declaration, or by means of a supplier's declaration, provided by the exporter in the country or territory from which the materials came. A specimen of a supplier's declaration appears in Appendix VII.
2. For the purpose of paragraph 2(2) and paragraph 7(2) of this Annex, the evidence of working or processing carried out in another Overseas Territory or in the UK will be given by means of a supplier's declaration, provided by the exporter in the country or territory from which the materials came. A specimen of the supplier's declaration appears in Appendix VIII.
3. For the purpose of subparagraphs 1 and 2, a separate supplier's declaration will be given by the supplier for each consignment of materials 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.

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

The suppliers' declarations will be signed in manuscript. However, where the invoice and the supplier's declaration are established using electronic data-processing methods, the supplier's declaration need not be signed in manuscript, provided that the responsible officer in the supplying company is identified to the

satisfaction of the customs authorities in the country or territory where the suppliers' declarations were established. The said customs authorities may lay down provisions for the implementation of this subparagraph.

The supplier's declarations are submitted to the competent customs office in the exporting Overseas Territory requested to issue the movement certificate EUR.1.

4. When paragraphs 8 and 10 are applied, the evidence of originating status in accordance with the provisions of the relevant free trade agreement between the UK and the country concerned will be given by the proofs of origin established by the relevant free trade agreement.
5. When paragraph 9 is applied, the evidence of originating status in accordance with the provisions laid down in The Customs (Origin of Chargeable Goods under the Trade Preference Scheme) Regulations 2019 will be given by the proofs of origin established by the same regulations.
6. In the cases referred to in subparagraphs 1, 2, 4 and 5, Box 7 of movement certificate EUR.1 or the origin declaration will, where appropriate, contain the indication 'Overseas Territories cumulation', 'UK cumulation', 'EPA cumulation', 'cumulation with GSP country' or 'extended cumulation with country x'.

Paragraph 33

Supporting documents

The documents referred to in paragraph 22(3) and paragraph 26(3), used for the purpose of proving that products covered by a movement certificate EUR.1 or an origin declaration can be considered as products originating in an Overseas Territory or in the UK or in an EPA country, and fulfil the other requirements of this Annex, may consist, inter alia, of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used, issued or made out in an Overseas Territory, or in the UK or in an EPA country where these documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in the Overseas Territories, in the UK, or in an EPA country, issued or made out in an Overseas Territory, in the UK or in an EPA country, where these documents are used in accordance with domestic law;
- (d) movement certificates EUR.1 or origin declarations proving the originating status of materials used, issued or made out in the Overseas Territories, in the UK or in an EPA country and in accordance with this Annex.

Paragraph 34

Preservation of proof of origin and supporting documents

1. The exporter applying for the issue of a movement certificate EUR.1 will keep for at least three years the documents referred to in paragraph 22(3).
2. The exporter making out an origin declaration will keep for at least three years a copy of this origin declaration as well as the documents referred to in paragraph 26(3).
3. The customs authorities of the exporting Overseas Territory issuing a movement certificate EUR.1 will keep for at least three years the application form referred to in paragraph 22(2).

4. HMRC will keep for at least three years the movement certificates EUR.1 and the origin declarations submitted to them.

Paragraph 35

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 will not ipso facto render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.
2. Obvious formal errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

TITLE V

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Section 1

General

Paragraph 36

General Principles

1. In order to ensure the proper application of the preferences, Overseas Territories will:
 - (a) put in place and to maintain the necessary administrative structures and systems required for the implementation and management in that country of the rules and procedures laid down in this Annex, including where appropriate the arrangements necessary for the application of cumulation;
 - (b) cooperate, through their competent authorities, with the UK.
2. The cooperation referred to in point (b) of subparagraph 1 will consist of:
 - (a) providing all necessary support in the event of a request by the UK for the monitoring by it of the proper implementation of this Annex, including verification visits on the spot by HMRC;
 - (b) without prejudice to paragraphs 40 and 49 of this Annex, verifying the originating status of products and the compliance with the other provisions laid down in this Annex, including verification visits on the spot, where requested by HMRC in the context of origin investigations;
 - (c) where the verification procedure or any other available information appears to indicate that the provisions of this Annex are being contravened, the Overseas Territory on its own initiative or at the request of HMRC will carry out appropriate enquiries or arrange for such enquiries to be carried out with due urgency to identify and prevent such contraventions. HMRC may participate in the enquiries.
3. Overseas Territories will submit to the UK, before 1 January 2020, a formal undertaking to comply with the requirements of subparagraph 1.

Paragraph 37

Publication requirements and compliance

1. The UK will publish the list of Overseas Territories and the date on which they are considered to meet the provisions referred to in paragraphs 36 and 39 of this Annex. The UK will update this list when a new Overseas Territory fulfils the same provisions.
2. Products originating within the meaning of this Annex in an Overseas Territory will benefit, on release for free circulation in the UK, from the tariff preferences only provided that they were exported on or after the date specified in the list referred to in subparagraph 1.
3. An Overseas Territory will be considered to comply with paragraphs 45 and 48 of this Annex on the date on which it has:
 - (a) made the notification referred to in paragraph 39(1) of this Annex and, when relevant, paragraph 4(2) of this Annex and,
 - (b) submitted the undertaking referred to in paragraph 36(3) of this Annex.

Paragraph 38

Penalties

Penalties will 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.

Section 2

Methods of administrative cooperation

Paragraph 39

Communication of stamps and addresses

1. The Overseas Territories will notify to HMRC the names and addresses of the authorities situated in their territory which are:
 - (a) part of the governmental authorities of the country concerned and empowered to support HMRC through the administrative cooperation as provided for in this Title;
 - (b) customs authorities competent to issue movement certificates EUR.1 and carry out the subsequent verification of movement certificates EUR.1 and origin declarations;
2. Overseas Territories will send to HMRC specimens of the stamps used.
3. The Overseas Territories will inform HMRC immediately of any changes to the information notified under subparagraphs 1 and 2.

Paragraph 40

Verification of proofs of origin

1. Subsequent verifications of proofs of origin will be carried out at random or whenever HMRC has reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Annex.
2. For the purposes of implementing subparagraph 1, HMRC will 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 Overseas Territory giving, where appropriate, the reasons for the enquiry. Any

documents and information obtained suggesting that the information given on the proof or origin is incorrect will be forwarded in support of the request for verification.

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

4. If HMRC decides to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products will be offered to the importer subject to any precautionary measures deemed necessary.

5. HMRC will be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in an Overseas Territory, in the UK or in an EPA country and fulfil the other requirements of this Annex.

6. If in cases of reasonable doubt there is no reply within 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 will, except in exceptional circumstances, refuse entitlement to the preferences.

Paragraph 41

Verification of suppliers' declarations

1. Verification of suppliers' declaration may be carried out at random or whenever the customs authorities of the importing country or territory have reasonable doubts as to the authenticity of the document or the accuracy or completeness of the information concerning the true origin of the materials in question.

2. The customs authorities to which a supplier's declaration is submitted may request the customs authorities of the country or territory where the declaration was made to issue an information certificate. Alternatively, the customs authorities to which a supplier's declaration is submitted may request the exporter to produce an information certificate issued by the customs authorities of the country or territory where the declaration was made.

A copy of the information certificate will be preserved by the office which has issued it for at least three years.

3. The requesting customs authorities will be informed of the results of the verification as soon as possible. The results must be such as to indicate positively whether the declaration concerning the status of the materials is correct.

4. For the purpose of verification, suppliers will keep for not less than three years a copy of the document containing the declaration together with all necessary evidence showing the true status of the materials.

5. The customs authorities in the country or territory where the supplier's declaration is established will be permitted to call for any evidence or to carry out any check which they consider appropriate in order to verify the correctness of any supplier's declaration.

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

Appendix I

Introductory notes

Note 1 — General introduction

This Annex lays down the provisions pursuant to paragraph 4 of this Annex under which products will be considered to originate in the Overseas Territories concerned. There are four different types of rules, which vary according to the product:

- (a) through working or processing a maximum content of non-originating materials is not exceeded;
- (b) through working or processing the 4-digit Harmonised System heading or 6-digit Harmonised System sub-heading of the manufactured products becomes different from the 4-digit Harmonised System heading or 6-digit sub-heading respectively of the materials used;
- (c) a specific working and processing operation is carried out;
- (d) working or processing is carried out on certain wholly obtained materials.

Note 2 —

The structure of the list

- 2.1. Columns 1 and 2 describe the product obtained. Column 1 gives the chapter number, 4-digit heading or 6-digit sub-heading number used in the Harmonised System, as appropriate. Column 2 gives the description of goods used in that system for that heading or chapter. For each entry in columns 1 and 2, subject to Note 2.4, one or more rules ('qualifying operations') are set out in column 3. These qualifying operations concern only non-originating materials. Where, in some cases, the entry in column 1 is preceded by 'ex', this signifies that the rule in column 3 applies only to the part of that heading as described in column 2.
- 2.2. Where several Harmonised System headings or sub-headings 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 rule in column 3 applies to all products which, under the Harmonised System, are classified in headings of the chapter or in any of the headings or sub-headings grouped together in column 1.
- 2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rule in column 3.
- 2.4. Where two alternative rules are set out in column 3, separated by 'or', it is at the choice of the exporter which one to use.

Note 3 —

Examples of how to apply the rules

- 3.1. Paragraph 4(2) of this Annex, concerning products having acquired originating status which are used in the manufacture of other products, will apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the Overseas Territories or in the UK.
- 3.2. Pursuant to paragraph 5 of this Annex, the working or processing carried out must go beyond the list of operations referred to in that paragraph. If it does not, the goods will not qualify for the granting of the

benefit of preferential tariff treatment, even if the provisions set out in the list below are met.

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

- 3.3. Without prejudice to Note 3.2, where a rule uses the expression ‘Manufacture from materials of any heading’, then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

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

- 3.4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.
- 3.5. Where a rule in the list specifies that a product must be manufactured from a particular material, the rule does not prevent the use also of other materials which, because of their inherent nature, cannot satisfy this provision.

Note 4 —

General provisions concerning certain agricultural goods

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

Note 5 —

Terminology used in respect of certain textile products

- 5.1. The term ‘natural fibres’ is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun.
- 5.2. The term ‘natural fibres’ includes horsehair of heading 0503, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.

- 5.3. 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.
- 5.4. The term 'man-made staple fibres' is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

Note 6 —

Tolerances applicable to products made of a mixture of textile materials

- 6.1. Where, for a given product in the list, reference is made to this Note, the provisions set out in column 3 will not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10 % or less of the total weight of all the basic textile materials used. (See also Notes 6.3 and 6.4)
- 6.2. However, the tolerance mentioned in Note 6.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

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

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

Example:

A yarn, of heading 5205, made from cotton fibres of heading 5201 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the origin rules may be used, provided that their total weight does not exceed 10 % of the weight of the yarn.

Example:

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin rules, or woollen yarn which does not satisfy the origin rules, or a combination of the two, may be used, provided that their total weight does not exceed 10 % of the weight of the fabric.

Example:

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

Example:

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

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

Note 7 —

Other tolerances applicable to certain textile products

- 7.1. Where, in the list, reference is made to this Note, textile materials which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.
- 7.2. Without prejudice to Note 7.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

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

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

Note 8 —

Definition of specific processes and simple operations carried out in respect of certain products of Chapter 27

- 8.1. For the purposes of headings ex 2707 and 2713, the ‘specific processes’ are the following:

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation-process ⁽¹⁾;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally- active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation.

- 8.2. For the purposes of headings 2710, 2711 and 2712, the ‘specific processes’ are the following:

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation-process ⁽¹⁾;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid,

oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;

(g) polymerisation;

(h) alkylation;

(i) isomerisation;

(j) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur- content of the products processed (ASTM D 1266-59 T method);

(k) in respect of products of heading 2710 only, deparaffining by a process other than filtering;

(l) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrotreating or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;

(m) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 700 °C, by the ASTM D 86 method;

(n) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush- discharge

(o) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75 % of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

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

(¹) For the purposes of subheadings 2712 90 31 to 2712 90 39, the term 'crude' is to be taken to apply to products of a natural colour higher than 3 by the ISO 2049 method (equivalent to the ASTM D 1500 method), if their viscosity at 100 °C is $9 \times 10^{-6} \text{ m}^2 \text{ s}^{-1}$ or higher by the EN ISO 3104 method.

Appendix II

List of products and working or processing operations which confer originating status

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
Chapter 1	Live animals	All the animals of Chapter 1 are wholly obtained
Chapter 2	Meat and edible meat offal	Manufacture in which all the meat and edible meat offal in the products of this chapter is wholly obtained
ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates, except for:	All fish and crustaceans, molluscs and other aquatic invertebrates are wholly obtained
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which all the materials of Chapter 3 used are wholly obtained
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 all the materials of Chapter 3 used are wholly obtained
ex 0306	Crustaceans, whether in shell or not, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained
ex 0307	Molluscs, whether in shell or not, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included;	Manufacture in which: — all the materials of Chapter 4 used are wholly obtained; and

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
		— the weight of sugar (1) used does not exceed 40 % of the weight of the final product
ex Chapter 5	Products of animal origin, not elsewhere specified or included, except for:	Manufacture from materials of any heading
ex 051191	Inedible fish eggs and roes	All the eggs and roes 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
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: — all the fruit, nuts and peels of citrus fruits or melons of Chapter 8 used are wholly obtained, and — the weight of sugar (1) used does not exceed 40 % of the weight of the final product
Chapter 9	Coffee, tea, mate and spices;	Manufacture from materials of any heading
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the materials of Chapters 10 and 11, headings 0701 and 2303, and sub-heading 071010 used are wholly obtained
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture from materials of any heading, except that of the product
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	Manufacture from materials of any heading, in which the weight of sugar (1) used does not exceed

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
		40 % of the weight of the final product
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture from materials of any heading
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any sub-heading, except that of the product
1501 to 1504	Fats from pig, poultry, bovine, sheep or goat, fish, etc.	Manufacture from materials of any heading except that of the product
1505, 1506 and 1520	Wool grease and fatty substances derived therefrom (including lanolin). Other animal fats and oils and their fractions, whether or not refined, but not chemically modified. Glycerol, crude; glycerol waters and glycerol lyes.	Manufacture from materials of any heading
1509 and 1510	Olive oil and its fractions	Manufacture in which all the vegetable materials used are wholly obtained
1516 and 1517	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or emulsified, whether or not refined, but not further prepared Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture from materials of any heading, except that of the product
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: — from materials of any heading, except meat and edible meat offal of Chapter 2 and materials of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
		<ul style="list-style-type: none"> — in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product
1702	Other sugars, including chemically pure lactose and glucose, in solid form; sugar syrups; artificial honey, whether or not mixed with natural honey; caramel	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of headings 1101 to 1108, 1701 and 1703 used does not exceed 20 % of the weight of the final product
1704	Sugar confectionery (including white chocolate), not containing cocoa	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> — the individual weight of sugar (1) and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar (1) and the materials of Chapter 4 used does not exceed 60 % of the weight of final product
Chapter 18	Cocoa and cocoa preparations	<p>Manufacture from materials of any heading, except that of the product, in which</p> <ul style="list-style-type: none"> — the individual weight of sugar (1) and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar (1) and the materials of Chapter 4 used does not exceed 60 % of the weight of final product
Chapter 19	Preparations of cereals, flour, starch or milk; pastry cooks' products	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> — the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20 % of the weight of the final product, and

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
		<ul style="list-style-type: none"> — the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20 % of the weight of the final product, and — the individual weight of sugar (1) and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar (1) and the materials of Chapter 4 used does not exceed 60 % of the weight of final product
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture from materials of any heading, except that of the product, in which the weight of sugar (1) used does not exceed 40 % of the weight of the final product
2002 and 2003	Tomatoes, mushrooms and truffles prepared or preserved otherwise than by vinegar of acetic acid	Manufacture in which all the materials of Chapters 7 used are wholly obtained
Chapter 21	Miscellaneous edible preparations; except for:	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> — the individual weight of sugar (1) and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar (1) and the materials of Chapter 4 used does not exceed 60 % of the weight of final product
Chapter 22	Beverages, spirits and vinegar	<p>Manufacture from materials of any heading, except that of the product and headings 2207 and 2208, in which:</p> <ul style="list-style-type: none"> — all the materials of sub-headings 080610, 200961, 200969 used are wholly obtained, and

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
		<ul style="list-style-type: none"> — the individual weight of sugar (1) and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar (1) and the materials of Chapter 4 used does not exceed 60 % of the weight of final product
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product
ex 2303	Residues of starch manufacture	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of Chapter 10 used does not exceed 20 % of the weight of the final product
2309	Preparations of a kind used in animal feeding	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> — all the materials of Chapters 2 and 3 used are wholly obtained, and — the weight of materials of Chapter 10 and 11 and headings 2302 and 2303 used does not exceed 20 % of the weight of the final product, and — the individual weight of sugar (1) and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and — the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60 % of the weight of final product
ex Chapter 24	Tobacco and manufactured tobacco	Manufacture from materials of any heading in which the weight of materials of Chapter 24 used does not

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
	substitutes; except for:	exceed 30 % of the total weight of materials of Chapter 24 used
2401	Unmanufactured tobacco; tobacco refuse	All unmanufactured tobacco and tobacco refuse of Chapter 24 is wholly obtained
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any heading, except that of the product and of heading 2403, and in which the weight of materials of heading 2401 used does not exceed 50 % of the total weight of materials of heading 2401 used
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used
Chapter 26	Ores, slag and waste	Manufacture from materials of any heading, except that of the product
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and	Operations of refining and/or one or more specific process(es) (2) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
	benzole), for use as power or heating fuels	value does not exceed 50 % of the ex-works price of the product
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) (3) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) (1) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
2712	Petroleum jelly, paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, white 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) (3) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) (2) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
		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:	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex Chapter 29	Organic chemicals; except for:	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex 2905	Metal alcoholates or alcohols of this heading and of ex. no. except for:	<p>Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
290543; 290544; 290545	Mannitol; D-glucitol (sorbitol); Glycerol	<p>Manufacture from materials of any sub-heading, except that of the product. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
Chapter 30	Pharmaceutical products	Manufacture from materials of any heading
Chapter 31	Fertilisers	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
Chapter 33	Essential oils and resins; perfumery, cosmetic or toilet preparations; except for:	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
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:	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
ex 3404	Artificial waxes and prepared waxes: — With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	Manufacture from materials of any heading, except that of the product, in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 37	Photographic or cinematographic goods	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
382460	Sorbitol other than that of sub-heading 290544	<p>Manufacture from materials of any sub-heading, except that of the product and except materials of sub-heading 290544. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex Chapter 39	Plastics and articles thereof; except for:	<p>Manufacture from materials of any heading, except that of the product.</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex 3907	– Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product (4)</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
	– Polyester	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture from polycarbonate of tetrabromo-(bisphenol A)</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
		that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber: – Retreaded pneumatic, solid or cushion tyres, of rubber – Other	Retreading of used tyres Manufacture from materials of any heading, except those of headings 4011 and 4012 or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product
4101 to 4103	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split; raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to Chapter 41; other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or 1(c) to Chapter 41	Manufacture from materials of any heading

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Re-tanning of tanned or pre-tanned hides and skins of sub-headings 410411, 410419, 410510, 410621, 410631 or 410691, or Manufacture from materials of any heading, except that of the product
4107, 4112, 4113	Leather further prepared after tanning or crusting	Manufacture from materials of any heading, except that of the product. However, materials of sub-headings 410441, 410449, 410530, 410622, 410632 and 410692 may be used only if a re-tanning operation of the tanned or crust hides and skins in the dry state takes place
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furrier's use), other than raw hides and skins of heading 4101, 4102 or 4103	Manufacture from materials of any heading
ex 4302	Tanned or dressed furskins, assembled:	
	– Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins
	– Other	Manufacture from non-assembled, tanned or dressed furskins

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or endjointing
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 4418	– Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used
	– Beadings and mouldings	Beading or moulding
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409
Chapter 45	Cork and articles of cork	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
		the product
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
Chapter 48	Paper and paperboard; articles of paper or pulp, of paper or of paperboard	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning or twisting (5)
5007	Woven fabrics of silk or of silk waste:	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn or twisting,

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
		<p>in each case accompanied by weaving</p> <p>or</p> <p>Weaving accompanied by dyeing</p> <p>or</p> <p>Yarn dyeing accompanied by weaving</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (5)</p>
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning (5)
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	<p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p>or</p> <p>Weaving accompanied by dyeing</p> <p>or</p> <p>Yarn dyeing accompanied by weaving</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (5)</p>

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product
5204 to 5207	Yarn and thread of cotton	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning (5)
5208 to 5212	Woven fabrics of cotton:	<p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p>or</p> <p>Weaving accompanied by dyeing or by coating</p> <p>or</p> <p>Yarn dyeing accompanied by weaving</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (5)</p>
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning (5)
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	<p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p>or</p> <p>Weaving accompanied by dyeing or by coating</p> <p>or</p> <p>Yarn dyeing accompanied by weaving</p> <p>or</p> <p>Printing accompanied by at least two preparatory or</p>

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
		finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (5)
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Extrusion of man-made fibres accompanied by spinning OR spinning of natural fibres (5)
5407 and 5408	Woven fabrics of man-made filament yarn:	<p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p>or</p> <p>Weaving accompanied by dyeing or by coating</p> <p>or</p> <p>Twisting or texturing accompanied by weaving provided that the value of the non-twisted/non-textured yarns used does not exceed 47,5 % of the ex-works price of the product</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (5)</p>
5501 to 5507	Man-made staple fibres	Extrusion of man-made fibres
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning (5)
5512 to 5516	Woven fabrics of man-made staple fibres:	<p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p>or</p> <p>Weaving accompanied by dyeing or by coating</p>

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
		<p>or</p> <p>Yarn dyeing accompanied by weaving</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (5)</p>
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	<p>Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres</p> <p>or</p> <p>Knocking accompanied by dyeing or printing (5)</p>
5602	<p>Felt, whether or not impregnated, coated, covered or laminated:</p> <p>– Needleloom felt</p>	<p>Extrusion of man-made fibres accompanied by fabric formation,</p> <p>However:</p> <p>polypropylene filament of heading 5402,</p> <p>polypropylene fibres of heading 5503 or 5506, or</p> <p>polypropylene filament tow of heading 5501,</p> <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex,</p> <p>may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p> <p>or</p> <p>Fabric formation alone in the case of felt made from natural fibres (5)</p>

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
	– Other	Extrusion of man-made fibres accompanied by fabric formation, or Fabric formation alone in the case of other felt made from natural fibres (5)
5603	Nonwovens, whether or not impregnated, coated, covered or laminated	Extrusion of man-made fibres, or use of natural fibres, accompanied by nonwoven techniques including needle punching
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:	
	– Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered
	– Other	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres (5)
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip and the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres (5)
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres or Spinning accompanied with flocking or Flocking accompanied by dyeing (5)
Chapter 57	Carpets and other textile floor coverings:	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Manufacture from coir yarn or sisal yarn or jute yarn

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
		<p>or</p> <p>Flocking accompanied by dyeing or by printing</p> <p>Or</p> <p>Tufting accompanied by dyeing or by printing</p> <p>Extrusion of man-made fibres accompanied by non-woven techniques including needle punching (5)</p> <p>However:</p> <ul style="list-style-type: none"> — polypropylene filament of heading 5402, — polypropylene fibres of heading 5503 or 5506, or — polypropylene filament tow of heading 5501, <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p> <p>Jute fabric may be used as a backing</p>
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	<p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p>or</p> <p>Weaving accompanied by dyeing or flocking or coating</p> <p>or</p> <p>Flocking accompanied by dyeing or by printing</p> <p>or</p> <p>Yarn dyeing accompanied by weaving</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching,</p>

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
		mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (5)
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvases; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Weaving accompanied by dyeing or by flocking or by coating Flocking accompanied by dyeing or printing
5902	Tyre cord fabric or tire tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	
	– Containing not more than 90 % by weight of textile materials	Weaving
	– Other	Extrusion of man-made fibres accompanied by weaving
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Weaving accompanied by dyeing or by coating or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
		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	Weaving accompanied by dyeing or by coating (5)
5905	Textile wall coverings:	
	– Impregnated, coated, covered or laminated with rubber, plastics or other materials	Weaving accompanied by dyeing or by coating
	– Other	<p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p>or</p> <p>Weaving accompanied by dyeing or by coating</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (5):</p>
5906	Rubberised textile fabrics, other than those of heading 5902:	
	– Knitted or crocheted fabrics	<p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting</p> <p>or</p> <p>Knitting accompanied by dyeing or by coating</p> <p>or</p> <p>Dyeing of yarn of natural fibres accompanied by knitting (5)</p>
	– Other fabrics made of synthetic	Extrusion of man-made fibres accompanied by

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
	filament yarn, containing more than 90 % by weight of textile materials	weaving
	– Other	Weaving accompanied by dyeing or by coating or Dyeing of yarn of natural fibres accompanied by weaving
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Weaving accompanied by dyeing or by flocking or by coating or Flocking accompanied by dyeing or by printing or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5908	Textile wicks, woven, knitted 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 from materials of any heading, except 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 5911	Weaving
	– Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not	Extrusion of man-made fibres or Spinning of natural and/or of man-made staple fibres, in each case

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
	<p>impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911</p>	<p>accompanied by weaving or Weaving accompanied by dyeing or coating</p> <p>Only the following fibres may be used:</p> <ul style="list-style-type: none"> -- coir yarn -- yarn of polytetrafluoroethylene (6), -- yarn, multiple, of polyamide, coated impregnated and covered with a phenolic resin, -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid, -- monofil of polytetrafluoroethylene (6), -- yarn of synthetic textile fibres of poly(p-phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn (6), -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid
	<p>– Other</p>	<p>Extrusion of man-made filament yarn OR spinning of natural or man-made staple fibres, accompanied by weaving (5)</p>

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
		<p>or</p> <p>Weaving accompanied by dyeing or coating</p>
Chapter 60	Knitted or crocheted fabrics	<p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting</p> <p>or</p> <p>Knitting accompanied by dyeing or by flocking or by coating</p> <p>or</p> <p>Flocking accompanied by dyeing or by printing</p> <p>or</p> <p>Dyeing of yarn of natural fibres accompanied by knitting</p> <p>or</p> <p>Twisting or texturing accompanied by knitting provided that the value of the non-twisted/non-textured yarns used does not exceed 47,5 % of the ex-works price of the product</p>
Chapter 61	<p>Articles of apparel and clothing accessories, knitted or crocheted:</p> <p>– Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form</p> <p>– Other</p>	<p>Knitting and making-up (including cutting) (5) (7)</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products)</p> <p>or</p> <p>Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products) (5)</p>
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted;	Weaving accompanied by making-up (including cutting)

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
	except for:	or Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (5) (7)
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Weaving accompanied by making-up (including cutting) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (7)
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Weaving accompanied by making-up (including cutting) or Coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product accompanied by making-up (including cutting) (7)
ex 6212	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, 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	Knitting and making-up (including cutting) (5) (7)
	– Other	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products) or Dyeing of yarn of natural fibres accompanied by

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
		knitting (knitted to shape products) (5)
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:	
	– Embroidered	<p>Weaving accompanied by making-up (including cutting)</p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (7)</p> <p>or</p> <p>Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (5) (7)</p>
	– Other	<p>Weaving accompanied by making-up (including cutting)</p> <p>or</p> <p>Making-up followed by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product (5) (7)</p>
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:	
	– Embroidered	Weaving accompanied by making-up (including cutting)

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
		or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (7)
	– Fire-resistant equipment of fabric covered with foil of aluminised polyester	Weaving accompanied by making-up (including cutting) or Coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product accompanied by making-up (including cutting) (7)
	– Interlinings for collars and cuffs, cut out	Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	– Other	Weaving accompanied by making-up (including cutting) (7)
ex Chapter 63	Other made-up textile articles: sets; worn clothing and worn textile articles; rags; except for	Manufacture from materials of any heading, except that of the product
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:	
	– Of felt, of nonwovens	Extrusion of man-made fibres or use of natural fibres in each case accompanied by non-woven process including needle punching and making-up (including cutting) (5)
	– Other:	
	– – Embroidered	Weaving or knitting accompanied by making-up (including cutting) Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (7)
	– – Other	Weaving or knitting accompanied by making-up

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
		(including cutting)
6305	Sacks and bags, of a kind used for the packing of goods	Extrusion of man-made fibres or spinning of natural and/or man-made staple fibres accompanied by weaving or knitting and making-up (including cutting) (5)
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: – Of nonwovens – Other	<p>Extrusion of man-made fibres or natural fibres in each case accompanied by any non-woven techniques including needle punching</p> <p>Weaving accompanied by making-up (including cutting) (5), (6)</p> <p>Coating provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product accompanied by making-up (including cutting)</p>
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
Chapter 65	Headgear and parts thereof	Manufacture from materials of any heading, except that of the product
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price 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 from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 70	Glass and glassware, except for:	Manufacture from materials of any heading, except

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
		<p>that of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</p>
7006	<p>Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled,</p> <p>– Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards (8)</p> <p>– Other</p>	<p>Manufacture from non-coated glass-plate substrate of heading 7006</p> <p>Manufacture from materials of heading 7001</p>
7010	<p>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</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product</p>
7013	<p>Glassware of a kind used for table, kitchen, toilet, office, floor decoration or similar purpose, (other than that of heading 7010 or 7018)</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product</p>
ex Chapter 71	<p>Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin, except for:</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of</p>

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
		the product
7106, 7108 and 7110	Precious metals:	
	– Unwrought	<p>Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110</p> <p>or</p> <p>Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110</p> <p>or</p> <p>Fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals</p>
	– 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
7115	Other articles of precious metal or of metal clad with precious metal	Manufacture from materials of any heading, except that of the product
7117	Imitation jewellery	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7206
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 heading 7206 or 7207
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
		heading 7207
721891 and 721899	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 721810
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 7218
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218
722490	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 722410
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 heading 7206, 7207, 7218 or 7224
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product
ex 7301	Sheet piling	Manufacture from materials of heading 7207
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7208, 7209, 7210, 7211, 7212, 7218, 7219, 7220 or 7224
ex 7307	Tube or pipe fittings of stainless steel	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
		35 % of the ex-works price of the product
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product
ex Chapter 74	Copper and articles thereof; except for:	Manufacture from materials of any heading, except that of the product
7403	Refined copper and copper alloys, unwrought	Manufacture from materials of any heading
Chapter 75	Nickel and articles thereof	Manufacture from materials of any heading, except that of the product
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture from materials of any heading, except that of the product
7601	Unwrought aluminium	Manufacture from materials of any heading
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm	Manufacture from materials of any heading, except that of the product and heading 7606
Chapter 77	Reserved for possible future use in the Harmonised System	
ex Chapter 78	Lead and articles thereof, except for:	Manufacture from materials of any heading, except that of the product
7801	Unwrought lead:	

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
	– Refined lead	Manufacture from materials of any heading
	– Other	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used
Chapter 79	Zinc and articles thereof:	Manufacture from materials of any heading, except that of the product
Chapter 80	Tin and articles thereof	Manufacture from materials of any heading, except that of the product
Chapter 81	Other base metals; cermets; articles thereof	Manufacture from materials of any heading
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used
8214	Other articles of cutlery (for example; hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used
ex Chapter 83	Miscellaneous articles of base metal;	Manufacture from materials of any heading, except

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
	except for:	that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
8401	Nuclear reactor fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation	Manufacture in which the value of all the materials used does not exceed 70 % 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 50 % 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 50 % of the ex-works price of the product
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
8482	Ball or roller bearings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
		the product
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
8501, 8502	Electric motors and generators; Electric generating sets and rotary converters	Manufacture from materials of any heading, except that of the product and of heading 8503 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512	Manufacture from materials of any heading, except that of the product. or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8519	Sound recording and sound reproducing apparatus	Manufacture from materials of any heading, except that of the product and of heading 8522 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture from materials of any heading, except that of the product and of heading 8522 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
	Chapter 37	the product
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and other video camera recorders	<p>Manufacture from materials of any heading, except that of the product and of heading 8529</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	<p>Manufacture from materials of any heading, except that of the product and of heading 8529</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	<p>Manufacture from materials of any heading, except that of the product and of heading 8529</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
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	<p>Manufacture from materials of any heading, except that of the product and of heading 8529</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
8535 to 8537	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits; connectors for optical fibres, optical fibre bundles or cables; boards, panels, consoles, desks, cabinets and other bases, for electric control or the distribution of electricity	<p>Manufacture from materials of any heading, except that of the product and of heading 8538</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
854011 and 854012	Cathode ray television picture tubes, including video monitor cathode ray	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
	tubes	the product
854231 to 854233 and 854239	Monolithic integrated circuits	<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>or</p> <p>The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a non-party</p>
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
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 70 % 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 50 % 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 8546; electrical conduit tubing and joints therefore, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8548	Waste and scrap of primary cells, primary batteries and electric	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
	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	the product
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds:	Manufacture in which the value of all the materials used does not exceed 70 % 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 50 % 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	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 88	Aircraft, space craft, and parts thereof, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804 or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product or

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
		Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % 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 50 % 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 50 % of the ex-works price of the product
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all the materials used does not exceed 70 % 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 70 % 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
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof, except for:	Manufacture from materials of any heading, except that of the product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
		or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used
ex Chapter 96	Miscellaneous manufactured articles, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
9601 and 9602	Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding). Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatine (except gelatine of heading 3503) and articles of unhardened gelatine	Manufacture from materials of any heading
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers, squeegees (other than roller squeegees)	Manufacture in which the value of all the materials used does not exceed 70 % 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

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
		incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	<p>Manufacture:</p> <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencilholders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product 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	<p>Manufacture:</p> <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
961320	Pocket lighters, gas fuelled, refillable	Manufacture in which the total value of the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product
9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	Manufacture from materials of any heading
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product

- (1) See Introductory Note 4.2.
- (2) For the special provisions relating to ‘specific processes’, see Introductory Notes 8.1 and 8.3.
- (3) For the special provisions relating to ‘specific processes’, see Introductory Note 8.2.
- (4) In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.
- (5) For special provisions relating to products made of a mixture of textile materials, see Introductory Note 6.
- (6) The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.
- (7) See Introductory Note 7.
- (8) SEMII – Semiconductor Equipment and Materials Institute Incorporated

Withdrawn

Appendix III

FORM FOR MOVEMENT CERTIFICATE EUR.1

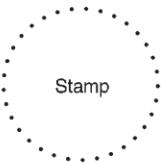
1. Movement certificates EUR.1 shall be made out on the form of which a specimen appears in this Appendix. This form shall be printed in English. Certificates shall be made out in accordance with the provisions of the domestic law of the exporting Overseas Territory if they are handwritten, they shall be completed in ink and in capital letters.
2. Each certificate shall measure 210 × 297 mm, a tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
3. The exporting Overseas Territories 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.

Withdrawn

MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	<h2 style="margin: 0;">EUR.1 No A 000.000</h2> <p style="margin: 5px 0 0 40px;">See notes overleaf before completing this form.</p>	
3. Consignee (Name, full address, country) (Optional)	2. Certificate used in preferential trade between <p align="center">and</p> <p align="center">(Insert appropriate countries, groups of countries or territories)</p>	
6. Transport details (Optional)	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination
7. Remarks	7. Remarks	
8. Item number; Marks and numbers; Number and kind of packages (1); Description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)
11. CUSTOMS ENDORSEMENT Declaration certified Export document ⁽²⁾ Form No Customs office Issuing country or territory Date <p align="center"><i>(Signature)</i></p>	12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date <p align="center"><i>(Signature)</i></p>	

Withdrawn



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

<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.

Withdrawn

Appendix IV

APPLICATION FOR A MOVEMENT CERTIFICATE

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

Withdrawn

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

Appendix V

DECLARATION BY THE EXPORTER

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

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

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

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

SUBMIT the following supporting documents ⁽¹⁾

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

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

REQUEST the issue of the attached certificate for these goods.

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

Withdrawn

.....
(Place and date)

.....
(Signature)

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

Appendix VI

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.

Text

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

.....³
(Place and date)

.....⁴

(Signature of the exporter, in addition to the name of the person signing the declaration has to be indicated in clear script)

Withdrawn

¹ When the origin declaration is made out by an approved exporter, 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 will be omitted or the space left blank.

² Origin of products to be indicated.

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

⁴ In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

Appendix VII

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

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

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

.....³
.....⁴
.....⁵

Withdrawn

¹ If only some of the goods listed on this invoice are concerned they should be clearly indicated or marked and this marking indicated 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 paragraph 32(3)), the name of the document concerned will be mentioned instead of the word 'invoice'.

² The United Kingdom, Overseas Territory or EPA country. Where an EPA country or an Overseas Territory is given, a reference must also be made to the United Kingdom customs office holding any EUR.1s concerned, giving the number of the certificate(s) concerned and, if possible, the relevant customs entry number involved.

³ Place and date

⁴ Name and function in the company

⁵ Signature

Appendix VIII

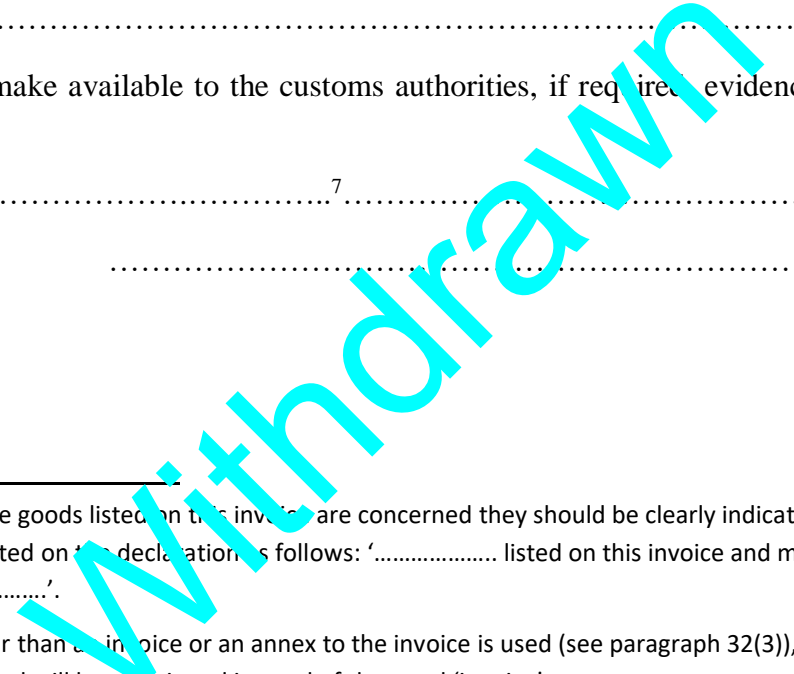
SUPPLIER'S DECLARATION FOR PRODUCTS NOT HAVING PREFERENTIAL ORIGIN STATUS

I, the undersigned, declare that the goods listed on this invoice¹ were produced in² and incorporate the following components or materials which do not have EPA, Overseas Territory or United Kingdom origin for preferential trade:

.....³⁴⁵
.....
.....
.....⁶

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

.....⁷⁸
.....⁹

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


If a document other than the invoice or an annex to the invoice is used (see paragraph 32(3)), the name of the document concerned will be mentioned instead of the word 'invoice'.

² The United Kingdom, Overseas Territory or EPA country.

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

⁴ Customs values to be given only if required.

⁵ Country of origin to be given only if required. The origin to be given must be a preferential origin; all other origins to be given as 'third country'.

⁶ 'and have undergone the following processing in [the United Kingdom] [EPA country] [Overseas Territory] []' 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 the company

⁹ Signature

Appendix IX

INFORMATION REQUIRED IN A REQUEST FOR A DEROGATION

1. Commercial description of the finished product, including HS code.
2. Commercial description of the non-originating materials, including HS code.
3. Anticipated annual quantity of exports to the United Kingdom.
4. Value of the finished products.
5. Value of the non-originating materials.
6. Origin of non-originating materials.
7. Reasons why the rule of origin for the finished product cannot be fulfilled.
8. Duration requested for derogation (dd-mm-yyyy to dd-mm-yyyy).
9. Possible developments to overcome the need for a derogation.
10. Information about the company (capital structure of the firm concerned/amount of investments made or expected/staff employed or expected to be employed).

ANNEX III

TEMPORARY WITHDRAWAL OF PREFERENCES

Paragraph 1

Principles concerning the withdrawal of preferences

1. The preferential arrangements provided for under paragraph 3 of this arrangement may be withdrawn temporarily, in respect of all or of certain products originating in an Overseas Territory, in cases of:

- (a) fraud;
- (b) irregularities or systematic failure to comply with or to ensure compliance with the rules concerning the origin of the products and with the procedures related thereto; or
- (c) failure to provide the administrative cooperation referred to in subparagraph 2 of this paragraph and Title V of Annex II as required for the implementation and policing of the arrangements referred to in paragraphs 3 to 8 of this arrangement.

2. The administrative cooperation referred to in subparagraph 1 requires, inter alia, that an Overseas Territory:

- (a) communicates to HMRC and updates the information necessary for the implementation of the rules of origin and the policing thereof;
- (b) assists the UK by carrying out, at the request of HMRC, subsequent verification of the origin of the goods, and communicates its results in time;
- (c) carries out or arranges for appropriate inquiries to identify and prevent contravention of the rules of origin;
- (d) assists the UK by allowing HMRC, to conduct UK inquiries on its territory, in order to verify the authenticity of documents or the accuracy of information relevant for granting the benefit of the arrangements referred to in paragraph 3 of this arrangement;
- (e) complies with or ensure compliance with the rules of origin in respect of cumulation, within the meaning of paragraphs 7 to 10 of Annex II;
- (f) assists the UK in the verification of conduct where there is the presumption of origin-related fraud. The existence of fraud may be presumed where imports of products under the preferential arrangements provided for in this arrangement massively exceed the usual levels of the beneficiary Overseas Territory's exports.

Paragraph 2

Withdrawal of preferential arrangements

1. The UK may temporarily withdraw the preferential arrangements provided for in this arrangement, in respect of all or of certain products originating in a beneficiary country, where it considers that there is sufficient evidence that a temporary withdrawal would be justified for the reasons referred to in subparagraphs 1 and 2 of paragraph 1 of this Annex, provided that it has first:

- (a) taken such precautionary measures as are necessary, in order to safeguard its financial interests and/or secure compliance by the beneficiary country with its commitments; and
- (b) published a notice stating that there are grounds for reasonable doubt about the application of the preferential arrangements and/or compliance by the beneficiary country with its commitments, which may call into question its entitlement to continue to enjoy the benefits granted by this arrangement.

The UK will inform the Overseas Territory or territories concerned of any decision taken in accordance with this subparagraph, before it becomes effective.

2. The period of temporary withdrawal will not exceed six months. On conclusion of that period, the UK will decide either to terminate the temporary withdrawal or to extend the period of temporary withdrawal in accordance with the procedure referred to in paragraph 1 of this subparagraph.

Withdrawn

ANNEX IV

SAFEGUARD AND SURVEILLANCE PROCEDURES

Paragraph 1

Definitions relative to surveillance and safeguard measures

For the purpose of the paragraphs 2 to 9 of this Annex relating to surveillance and safeguard measures:

- (a) 'like product' means a product which is identical, namely alike in all respects, to the product under consideration, or, in the absence of such a product, another product which, although not alike in all respects, has characteristics closely resembling those of the product under consideration;
- (b) 'interested parties' means those parties involved in the production, distribution and/or sale of the imports mentioned in paragraph 2(1) of this Annex and of like or directly competing products;
- (c) 'serious difficulties' will exist where UK producers suffer deterioration in their economic and/or financial situation.

Paragraph 2

Principles of safeguard measures

1. Where a product originating in an Overseas Territory referred to in paragraph 3 of this arrangement is imported in volume and/or at prices which cause, or threaten to cause, serious difficulties to UK producers of like or directly competing products, the necessary safeguard measures may be taken in accordance with the provisions below.
2. For the purpose of implementing subparagraph 1, priority will be given to such measures as would least disturb the functioning of the arrangement. These measures will not exceed the limits of what is strictly necessary to remedy the difficulties that have arisen. They cannot exceed the withdrawal of the preferential treatment granted by this arrangement.
3. When safeguard measures are taken or modified, particular attention will be paid to the interests of the Overseas Territory involved.

Paragraph 3

Initiation of proceedings

1. The UK will investigate whether safeguard measures should be taken if there is sufficient prima facie evidence that the criteria of paragraph 2 of this Annex are met.
2. An investigation will be initiated upon request by any legal person or any association not having legal personality, acting on behalf of UK producers, or on the UK's own initiative if it

is apparent to the UK that there is sufficient prima facie evidence, as determined on the basis of factors referred to in paragraph 2 of this Annex, to justify such initiation. The request to initiate an investigation will contain evidence that the criteria for imposing the safeguard measure set out in paragraph 2 of this Annex are met. The request will be submitted to the UK. The UK will, as far as possible, examine the accuracy and adequacy of the evidence provided in the request to determine whether there is sufficient prima facie evidence to justify the initiation of an investigation.

3. Where it is apparent that there is sufficient prima facie evidence to justify the initiation of a proceeding, the UK will publish a notice. Initiation will take place within one month of the request received pursuant to subparagraph 2. Should an investigation be initiated, the notice will provide all necessary details about the procedure and deadlines.

4. The rules and procedures concerning the conduct of the investigation are laid down in paragraph 4 of this Annex.

5. If the Overseas Territory's authorities so require and without prejudice to the deadlines referred to in this paragraph, a bilateral consultation will be organised.

Paragraph 4

Investigations

1. Following the initiation of the proceeding, the UK will commence an investigation. The period as set out in paragraph 3 will start on the day the decision to initiate the investigation is published.

2. The investigation will be concluded within 12 months of its initiation.

3. The UK will seek all information it considers necessary to make a determination with regard to the criteria set out in paragraph 2 of this Annex, and, where it considers it appropriate, endeavour to verify that information.

4. In the investigation, the UK will evaluate all relevant factors of an objective and quantifiable nature having a bearing on the situation of the UK industry, in particular, the market share, changes in the level of sales, production, productivity, capacity utilisation, profits and losses, and employment. This list is not exhaustive and other relevant factors may also be taken into consideration by the UK.

6. Interested persons who have come forward within the period laid down in the notice published and representatives of the Overseas Territories concerned may, upon written request, inspect all information made available to the UK in connection with the investigation other than internal documents prepared by the UK, provided that that information is relevant to the presentation of their case and not confidential within the meaning of paragraph 9 of this Annex and that it is used by the UK in the investigation. Interested persons who have come forward may communicate their views on the information to the UK. Those views will be taken into consideration where they are backed by sufficient prima facie evidence.

7. The UK will ensure that all data and statistics which are used for the investigation are available, comprehensible, transparent and verifiable.

8. The UK will hear the interested persons, in particular where they have made a written application within the period laid down in the published notice, showing that they are actually likely to be affected by the outcome of the investigation and that there are special reasons for them to be heard orally. The UK will hear such persons on further occasions if there are special reasons for them to be heard again.

9. When information is not supplied within the time limits set by the UK, or the investigation is significantly impeded, findings may be made on the basis of the facts available. Where the UK finds that any interested party or third party has supplied it with false or misleading information, it will disregard that information and may make use of the facts available.

10. The UK will notify the Overseas Territories concerned in writing of the initiation of an investigation.

Paragraph 5

Prior surveillance measures

1. The products originating in the Overseas Territories referred to in paragraph 3 of this arrangement may be subject to special surveillance measures.

2. Prior surveillance measures will have a limited period of validity. Unless otherwise provided, they will cease to be valid at the end of the second six-month period following the first six months after the measures were introduced.

3. The UK and the competent Overseas Territory authorities will ensure the effectiveness of the surveillance measures by introducing the methods of administrative cooperation set out in Annexes II and III.

Paragraph 6

Imposition of provisional safeguard measures

1. On duly justified grounds of urgency relating to deterioration of the economic and/or financial situation of UK producers which would be difficult to remedy, provisional measures may be imposed. Provisional measures will not apply for more than 200 days. In cases of imperative grounds of urgency, the UK will adopt immediately applicable provisional safeguard measures.

2. Should the provisional safeguard measures be repealed because the investigation shows that the criteria set out in paragraph 2 are not met, any customs duty collected as a result of those provisional measures will be refunded automatically.

Paragraph 7

Imposition of definitive measures

1. Where the facts as finally established show that the criteria set out in paragraph 2 are not met, the UK will adopt terminate the investigation and proceeding in accordance with the examination procedure referred to in paragraph 4. The UK will make public, with due regard to the protection of confidential information within the meaning of paragraph 9, a report setting forth its findings and reasoned conclusions reached on all pertinent issues of fact and law.
2. Where the facts as finally established show that the provisions set out in paragraph 2 are met, the UK will adopt a decision imposing definitive safeguard measures in accordance with the examination procedure referred to in paragraph 4 of this Annex. The UK will make public, with due regard to the protection of confidential information within the meaning of paragraph 9, a report containing a summary of the material facts and considerations relevant to the determination, and notify the Overseas Territory authorities immediately of the decision to take the necessary safeguard measures.

Paragraph 8

Duration and review of safeguard measures

1. A safeguard measure will remain in force only for such period of time as may be necessary to prevent or remedy the serious injury and to facilitate adjustment. That period will not exceed three years, unless it is extended under paragraph 2.
2. The initial period of duration of a safeguard measure may exceptionally be extended by up to two years provided it is determined that the safeguard measure continues to be necessary to prevent or remedy serious difficulties.
3. Any extension pursuant to paragraph 2 will be preceded by an investigation upon a request by any legal person or any association not having legal personality, acting on behalf of the UK industry, or on the UK's own initiative if there is sufficient prima facie evidence that the safeguard measure continues to be necessary.
4. The initiation of an investigation will be published in accordance with paragraph 4 and the safeguard measure will remain in force, pending the outcome of the investigation. The investigation and any decision regarding an extension pursuant to subparagraph 2 of this paragraph will be done in accordance with paragraphs 6 and 7.

Paragraph 9

Confidentiality

1. Information received pursuant to this arrangement will be used only for the purpose for which it was requested. Neither information of a confidential nature nor any information provided on a confidential basis received pursuant to this arrangement will be disclosed without specific permission from the supplier of such information.

2. Each request for confidentiality will state the reasons why the information is confidential. However, if the supplier of the information wishes neither to make it public nor to authorise its disclosure in general terms or in the form of a summary, and if it appears that the request for confidentiality is unjustified, the information concerned may be disregarded.
3. Information will, in any case, be considered to be confidential if its disclosure is likely to have a significantly adverse effect upon the supplier or the source of such information.
4. Subparagraphs 1 to 4 will not preclude reference by the UK authorities to general information and in particular to reasons on which decisions taken pursuant to this arrangement are based. Those authorities will, however, take into account the legitimate interest of natural and legal persons concerned that their business secrets should not be divulged.

Withdrawn