

ANNEX 3

JOINT STATEMENT OF THE PARTIES RELATING TO THE OBJECTIVES AND ESSENTIAL AND FUNDAMENTAL ELEMENTS OF THIS AGREEMENT

- 1) Advancing economic development is an essential part of the Parties' ambition to make the global economy work for all. As set out in the UK's Economic Development Strategy 2017, the UK is focused on trade as an engine for poverty reduction and is committed to building the potential for developing countries to trade more with the UK and the rest of the world. Côte d'Ivoire also relies, among other things, on international cooperation within the framework of the National Development Plan (PND) 2016-2020 for the structural transformation of its economy.
- 2) As the UK leaves the EU, it is seeking to maintain the effects of all existing EU trade agreements and preferential arrangements, including the EU's Economic Partnership Agreements (EPAs) with African, Caribbean and Pacific countries. This will ensure that the UK maintains the greatest amount of certainty, continuity and stability in our trade and investment relationships for its businesses, citizens and trading partners.
- 3) As the UK leaves the EU, Côte d'Ivoire seeks continuity in its preferential trade market access to the UK market as it currently exists under the EU-Côte d'Ivoire Stepping Stone EPA, through this Agreement. Both Parties' mutual aim is to build an ambitious commercial partnership to increase investment, achieve sustainable and inclusive economic growth, and stimulate private sector investment in Côte d'Ivoire.
- 4) The Parties also reaffirm their commitment to support the regional integration processes in West Africa, and in particular to foster regional economic integration as an essential instrument to facilitate West Africa's integration into the world economy. To demonstrate this commitment, the Parties shall adopt all necessary measures to encourage the negotiation and earliest possible conclusion of a global EPA between the UK and West Africa.
- 5) In light of this, the Parties agree that the following principles and procedures shall apply to this Agreement.

Objectives and Essential and Fundamental Elements of this Agreement

- 6) The UK will continue to promote the economic and social development of its EPA partners. This Agreement shall further the overall objective of reducing and eventually eradicating poverty in a way that is consistent with the objectives of sustainable development.
- 7) Respect for human rights, democratic principles and the rule of law, and full compliance with and national implementation of existing obligations under international disarmament and non-proliferation treaties, shall underpin the domestic and international policies of the UK and of Côte d'Ivoire, and constitute the essential elements of this Agreement. Good governance shall also underpin the domestic and international policies of the UK and Côte d'Ivoire and constitutes a fundamental element of this Agreement.

Political dialogue

- 8) The UK and Côte d'Ivoire shall support regular engagement through comprehensive and balanced political dialogue to facilitate our shared agenda.

- 9) If the UK or Côte d'Ivoire considers the other to be failing to fulfil an obligation stemming from respect for the essential and fundamental elements of this Agreement, we shall attempt to address this as part of our regular dialogue. If issues persist, we shall share information required for examining the situation, and if necessary hold consultations focused on measures to remedy the situation.
- 10) Those consultations, which shall begin within 30 days of any invitation to hold them, shall continue for a period established by mutual agreement, though lasting no longer than 120 days.
- 11) If this process does not lead to an acceptable solution for both the UK and Côte d'Ivoire, if consultations are refused, or in exceptional cases of particularly serious and flagrant violation of the essential or fundamental elements above, requiring an immediate reaction, appropriate measures may be taken.
- 12) Such measures would be taken in accordance with international law, and proportional to the violation, with priority given to those measures which least disrupt the application of this Agreement. Suspension of this Agreement would be a measure of last resort, to be taken after an appropriate dialogue in accordance with paragraphs 8–11 of this Joint Statement.

Development cooperation

- 13) The Parties place great importance on the successful implementation of this Agreement, and on the continuing trade and development relationship between us. In this perspective, they will work together to elaborate and implement a robust programme of measures accompanying this Agreement. Such measures will aim to promote improved awareness of investment opportunities and foster deeper relationships across the public and private sectors of both countries.
- 14) Any UK development cooperation in support of these agreements shall continue to be guided by the internationally agreed principle of country ownership, the aid effectiveness agenda and assessment of a government's commitment to the UK Partnership Principles, reducing poverty and achieving the Sustainable Development Goals.

Review

- 15) The Parties shall seek to review this Joint Statement at least every five years to consider whether any additional matters should be included. Any such additions to this Joint Statement shall be made by agreement of the Parties.

PROTOCOL 1

on Mutual Administrative Assistance in Customs Matters

ARTICLE 1

Definitions

For the purposes of this Protocol:

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

ARTICLE 2

Scope

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

ARTICLE 3

Assistance on request

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

ARTICLE 4

Spontaneous assistance

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

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

- e) means of transport in respect of which there are reasonable grounds for believing that they have been, are, or may be used in operations in breach of customs legislation.

ARTICLE 5

Delivery/Notification

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

ARTICLE 6

Form and substance of requests for assistance

- 1) Requests pursuant to this Protocol shall be made in writing. They shall be accompanied by the documents necessary to enable compliance with the request. When required because of the urgency of the situation, oral requests may be accepted, but must be confirmed in writing immediately.
- 2) Requests pursuant to paragraph 1 shall include the following information:
 - a) the applicant authority;
 - b) the action requested;
 - c) the object of and the reason for the request;
 - d) the legal or regulatory provisions and other legal elements involved;
 - e) indications, as exact and comprehensive as possible, on the natural or legal persons who are the target of the investigations;
 - f) a summary of the relevant facts and of the enquiries already carried out.
- 3) Requests shall be submitted in an official language of the requested authority or in a language acceptable to that authority. This requirement shall not apply to any documents which accompany the request under paragraph 1.
- 4) If a request does not meet the formal requirements set out above, its correction or completion may be requested; in the meantime, precautionary measures may be ordered.

ARTICLE 7

Execution of requests

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

ARTICLE 8

Form in which information is to be communicated

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

ARTICLE 9

Exceptions to the obligation to provide assistance

- 1) Assistance may be refused or may be subject to the satisfaction of certain conditions or requirements in cases where a Party is of the opinion that assistance under this Protocol would:
 - a) be likely to prejudice the sovereignty of a Party whose assistance has been requested pursuant to this Protocol; or
 - b) be likely to prejudice public policy, security or other essential interests, in particular in the cases referred to under Article 10(2) of this Protocol; or
 - c) be likely to disclose an industrial, commercial or professional secret.

- 2) Assistance may be postponed by the requested authority on the ground that it will interfere with an ongoing investigation, prosecution or proceeding. In such a case, the requested authority shall consult with the applicant authority to determine whether assistance can be given subject to such terms or conditions as the requested authority may require.
- 3) Where the applicant authority seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. It shall then be for the requested authority to decide how to respond to such a request.
- 4) For the cases referred to in paragraphs 1 and 2, the decision of the requested authority and the reasons therefore must be communicated to the applicant authority without delay.

ARTICLE 10

Exchange of information and confidentiality

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

ARTICLE 11

Experts and witnesses

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

ARTICLE 12

Assistance expenses

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

ARTICLE 13

Implementation

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

ARTICLE 14

Other agreements

- 1) The provisions of this Protocol shall:
 - not affect the obligations of the Parties under any other international agreement or convention,
 - be deemed complementary to agreements on mutual assistance which have been or may be concluded between the United Kingdom and Côte d'Ivoire.
- 2) Notwithstanding the provisions of paragraph 1, the provisions of this Protocol shall take precedence over the provisions of any bilateral agreement on mutual assistance which has been concluded between the United Kingdom and Côte d'Ivoire, prior to the date this Agreement is signed, insofar as the provisions of the latter are incompatible with those of this Protocol.
- 3) In respect of questions relating to the applicability of this Protocol, the Parties shall consult each other to resolve the matter in the framework of the EPA Committee set up under Article 73 of this Agreement.

PROTOCOL 2

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

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TITLE I

GENERAL PROVISIONS

ARTICLE 1

Definitions

For the purposes of this Protocol:

- a) 'manufacture' means any kind of working or processing including assembly or specific operations;
- b) 'material' means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- c) 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- d) 'goods' means both materials and products;
- e) 'customs value' means the value as determined in accordance with the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994;
- f) 'ex-works price' means the price paid for the product ex works to the manufacturer in the United Kingdom or in Côte d'Ivoire in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes paid which are, or may be, repaid when the product obtained is exported;
- g) 'value of materials' means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the United Kingdom or in Côte d'Ivoire;
- h) 'value of originating materials' means the value of such materials as defined in paragraph (g) applied mutatis mutandis;
- i) 'value added' means the ex-works price of the products minus the customs value of materials imported from third countries into the United Kingdom, the African States, the Caribbean and the Pacific (hereafter called the 'ACP countries') having a preferential trade arrangement with the United Kingdom, or OCTs; if the customs value is not known or cannot be ascertained, account shall be taken of the first ascertainable price paid for the materials in the United Kingdom or in Côte d'Ivoire;
- j) 'chapters' and 'headings' mean the chapters and the four-digit headings used in the nomenclature which makes up the Harmonised Commodity Description and Coding System ('Harmonised System' or 'HS');
- k) 'classified' refers to the classification of a product or material under a particular heading;
- l) 'consignment' means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;

- m) 'territories' includes territorial waters;
- n) 'OCT' means the Overseas Countries and Territories as defined in Annex VIII to this Protocol;
- o) 'Committee' means the special committee on customs and trade facilitation referred to in Article 34 of this Agreement, unless otherwise provided for.

TITLE II

DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

ARTICLE 2

General requirements

- 1) For the purposes of this Agreement, the following products shall be considered as originating in the United Kingdom:
 - a) products wholly obtained in the United Kingdom within the meaning of Article 3 of this Protocol;
 - b) products obtained in the United Kingdom incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the United Kingdom within the meaning of Article 4 of this Protocol.
- 2) For the purposes of this Agreement, the following products shall be considered as originating in Côte d'Ivoire:
 - a) products wholly obtained in Côte d'Ivoire within the meaning of Article 3 of this Protocol;
 - b) products obtained in Côte d'Ivoire incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Côte d'Ivoire within the meaning of Article 4 of this Protocol.

ARTICLE 3

Wholly obtained products

- 1) The following shall be considered as wholly obtained in Côte d'Ivoire or in the United Kingdom:
 - a) live animals born and raised there;
 - b) mineral products extracted from their soil or from their seabed;
 - c) vegetable products harvested there;
 - d) products from live animals raised there;
 - e)
 - i. products obtained by hunting or fishing conducted there;

- ii. products of aquaculture, including mariculture, where the animals are raised from eggs, spawn, larvae or fry;
 - f) products of sea fishing and other products taken from the sea outside the territorial waters of the United Kingdom or of Côte d'Ivoire by their vessels;
 - g) products made aboard their factory ships exclusively from the products referred to in point (f);
 - h) used articles fit only for the recovery of raw materials;
 - i) waste and scrap resulting from manufacturing operations conducted there;
 - j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
 - k) goods produced there exclusively from the products specified in (a) to (j).
- 2) The terms 'their vessels' and 'their factory ships' in points (f) and (g) of paragraph 1 shall apply only to vessels and factory ships:
- a) which are registered or recorded in the United Kingdom or in Côte d'Ivoire; and
 - b) which sail under the flag of the United Kingdom or of Côte d'Ivoire; and
 - c) which meet one of the following conditions:
 - i. they are at least 50 % owned by nationals of the United Kingdom, a Member State of the European Union and/or of Côte d'Ivoire; or
 - ii. they are owned by companies which:
 - have their head office and their main place of business in one of the United Kingdom, a Member State of the European Union or in Côte d'Ivoire, and
 - are at least 50 % owned by the United Kingdom, one or more Member States of the European Union and/or by Côte d'Ivoire, or by public entities or nationals of one or more of those States.
- 3) Notwithstanding paragraph 2 of this Article, further to a request from Côte d'Ivoire, vessels chartered or leased by Côte d'Ivoire to undertake fisheries activities in its exclusive economic zone shall be treated as 'its vessel' or 'its vessels', provided that an offer was made to the economic operators of the United Kingdom in advance and that the implementing rules laid down in advance by the Committee are complied with. The Committee shall ensure that the conditions laid down in this paragraph are complied with.
- 4) The conditions referred to in paragraph 2 of this Article may be fulfilled in Côte d'Ivoire and in States belonging to different agreements with which cumulation is applicable. In such cases, the products shall be deemed to have the origin of the flag State.

ARTICLE 4

Sufficiently worked or processed products

- 1) For the purposes of Article 2 of this Protocol, products which are not wholly obtained shall be considered to be sufficiently worked or processed when the conditions set out in the list in Annex II to this Protocol are fulfilled.
- 2) For the purposes of Article 2 of this Protocol, and notwithstanding paragraph 1 of this Article, the products listed in Annex II-A to this Protocol may be considered to be sufficiently worked or processed when the conditions set out in that Annex are fulfilled. Without prejudice to the provisions of Article 42(2) of this Protocol, Annex II-A to this Protocol shall apply only to exports from Côte d'Ivoire, for a period of five (5) years from the date of entry into force of Protocol 1 concerning the concept of 'originating products' and methods of administrative cooperation of the EU-Côte d'Ivoire Stepping Stone EPA.
- 3) The conditions referred to in paragraphs 1 and 2 of this Article indicate, for all products covered by this Agreement, the working or processing which must be carried out on non-originating materials used in the manufacturing of these products and apply only to such materials. Accordingly, if a product which has acquired originating status by fulfilling the conditions set out in one of the lists for that product is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated shall not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.
- 4) By way of derogation from paragraphs 1 and 2 of this Article, non-originating materials which, in accordance with the conditions set out in Annex II and Annex II-A to this Protocol for a given product, should not be used in the manufacture of that product, may nevertheless be used, provided that:
 - a) their total value does not exceed 10% of the ex-works price of the product for products of the United Kingdom, and 15 % of the ex-works price of the product for products of Côte d'Ivoire;
 - b) none of the percentages given in the list for the maximum value of non-originating materials are exceeded by virtue of the application of this paragraph.
- 5) Paragraph 4 of this Article shall not apply to products of Chapters 50 to 63 of the Harmonised System.
- 6) Paragraphs 1 to 5 of this Article shall apply subject to Article 5 of this Protocol.

ARTICLE 5

Insufficient working or processing operations

- 1) The following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 4 of this Protocol are satisfied:
 - a) preserving operations to ensure that the products remain in good condition during transport and storage;

- b) simple operations consisting of the removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, cleaning, painting, polishing, cutting up;
 - c) removal of oxide, oil, paint or other coverings;
 - d) (i) changes of packaging and breaking up and assembly of packages;
 - (ii) simple placing in bottles, flasks, cans, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packaging operations;
 - e) affixing marks, labels, logos and other like distinguishing signs on products or their packaging;
 - f) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;
 - g) simple assembly of parts to constitute a complete product;
 - h) simple disassembly of products into parts;
 - i) ironing or pressing of textiles;
 - j) husking, partial or total bleaching, polishing and glazing of cereals and rice;
 - k) operations to colour or flavour sugar or form sugar lumps; partial or total milling of granulated sugar;
 - l) peeling, stoning and shelling of fruits, nuts and vegetables;
 - m) sharpening, simple grinding or simple cutting;
 - n) a combination of two or more operations specified in points (a) to (m);
 - o) slaughter of animals.
- 2) All operations carried out either in the United Kingdom or in Côte d'Ivoire on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1 of this Article.

ARTICLE 6

Working or processing of materials imported into the United Kingdom free of duty

- 1) Without prejudice to Article 2 of this Protocol, non-originating materials which can be imported into the United Kingdom free of customs duties in application of the conventional tariffs of the most-favoured nation (MFN) system, in accordance with the United Kingdom's tariff schedule, shall be considered as materials originating in Côte d'Ivoire when incorporated into a product obtained there, provided that they have undergone working or processing there which goes beyond the operations referred to in Article 5(1) of this Protocol.

- 2) Movement certificates EUR.1 (box 7) or origin declarations issued pursuant to paragraph 1 of this Article shall bear the following entry:
 - ‘Application de l’art. 6, para. 1, du protocole no 1 à l’APE Côte d’Ivoire-UK’
- 3) The United Kingdom shall, every year, notify the Committee of the list of materials to which the provisions of this Article apply. Once notification has been given, the list shall be published by the Parties in accordance with their own procedures.
- 4) The cumulation provided for in this Article shall not apply to materials which, on importation into the United Kingdom, are subject to antidumping or countervailing duties when originating from a country which is subject to these antidumping or countervailing duties.

ARTICLE 7

Cumulation of origin

- 1) Without prejudice to Article 2 of this Protocol, materials originating in one of the Parties, in the European Union, in other West African countries¹ that benefit from duty-free and quota-free access to the market of the United Kingdom, in other ACP States having a preferential trade arrangement with the United Kingdom², or in OCTs shall be considered as materials originating in the other Party when incorporated into a product obtained there, provided that working or processing they have undergone in that Party goes beyond the operations referred to in Article 5(1) of this Protocol.

Where the working or processing carried out in the Party concerned does not go beyond the operations referred to in Article 5(1) of this Protocol, the product obtained shall be considered as originating in that Party only if the value added there is greater than the value of the materials used originating in any one of the other countries or territories. If that is not the case, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of originating materials used in the manufacture of the final product.

The origin of the materials originating in other ACP States having a preferential trade arrangement with the United Kingdom and in OCTs shall be determined in accordance with the rules of origin applicable under the preferential arrangements between the United Kingdom and those countries and in accordance with Article 28 of this Protocol.

- 2) Without prejudice to Article 2 of this Protocol, working and processing carried out in one of the Parties, in the European Union, in other ACP States having a preferential trade arrangement with the United Kingdom or in OCTs shall be considered as having been carried out in the other Party provided that the materials undergo subsequent working or processing going beyond the operations referred to in Article 5(1) of this Protocol.

Where the working or processing carried out in one of the Parties does not go beyond the operations referred to in Article 5(1) of this Protocol, the product obtained shall be considered as originating in that Party only if the value added there is greater than the value of the materials used in any one of the said countries or territories. If that is not the case, the product obtained shall be considered as originating in the country or territory which accounts for the highest value

¹ The other West African countries are: Benin, Burkina Faso, Cape Verde, Gambia, Ghana, Guinea, Guinea-Bissau, Liberia, Mali, Mauritania, Niger, Nigeria, Senegal, Sierra Leone and Togo.

² Such ACP preferential trade arrangements do not include arrangements under the United Kingdom’s scheme of generalised tariff preferences, which are addressed under Article 8 of this Protocol.

of materials used in the manufacture of the final product.

The origin of the finished product shall be determined in accordance with the rules of origin of this Protocol and the provisions of Article 28 of this Protocol.

- 3) The cumulation provided for in paragraphs 1 and 2 of this Article may be applied in respect of the other countries of West Africa which have duty-free and quota-free access to the United Kingdom market, of the other ACP States having a preferential trade arrangement with the United Kingdom and of the OCTs only if:
 - a) the receiving party and all the countries or territories involved in the acquisition of the originating status have entered into an arrangement or agreement on administrative cooperation with each other which ensures the correct implementation of this Article and includes a reference to the use of appropriate proof of origin;
 - b) Côte d'Ivoire and the United Kingdom provide each other with the details of arrangements or agreements on administrative cooperation with the other countries or territories referred to in this Article. The Parties shall publish in accordance with their own procedures, the date on which the cumulation provided for in this Article may be applied with those countries or territories listed in this Article which have fulfilled the necessary requirements.
- 4) The cumulation provided for in this Article may only be applied to the products listed in Annex IX of this Protocol, where the materials used in the manufacture of those products are originating or the working or processing takes place in another ACP State having a preferential trade arrangement with the United Kingdom.
- 5) The cumulation provided for in this Article shall not apply to:
 - a) materials of Harmonised System Headings 1604 and 1605 originating in the Pacific States according to any future provision of a preferential trade agreement between the UK and Pacific ACP States¹;
 - b) materials originating in the Republic of South Africa which cannot be directly imported into the United Kingdom duty-free and quota-free.
- 6) The United Kingdom shall, every year, notify the Committee of the list of materials to which paragraph 5(b) of this Article applies. Once notification has been given, the list shall be published by the Parties in accordance with their own procedures.

ARTICLE 8

Cumulation with other countries benefiting from duty-free quota-free access to the market of the United Kingdom

- 1) Without prejudice to Article 2 of this Protocol, materials originating in countries and territories:
 - a) benefiting from the 'special arrangements for least developed countries' under the United Kingdom scheme of generalised tariff preferences ('the GSP'); or

¹ the Cook Islands, Fiji, Kiribati, the Marshall Islands, the Federated States of Micronesia, Nauru, Niue, Palau, Papua New Guinea, Samoa, the Solomon Islands, Tonga, Tuvalu and Vanuatu.

- b) benefiting from duty-free quota-free access to the market of the United Kingdom under the general provisions of the GSP

shall be considered as materials originating in Côte d'Ivoire when incorporated into a product obtained there provided that such materials were subject to cumulation under Article 8 of Protocol 1 to the EU-Côte d'Ivoire Stepping Stone EPA on the date that agreement ceases to be applicable to and in the UK.

It shall not be necessary for such materials to have undergone sufficient working or processing, provided they have undergone working or processing beyond that referred to in Article 5(1) of this Protocol. If it also contains non-originating materials, any product to which these materials are incorporated must undergo sufficient working or processing in accordance with Article 4 of this Protocol in order to be considered as originating in Côte d'Ivoire.

1.2. The origin of the materials from the other countries or territories concerned shall be determined in accordance with the rules of origin applicable under the GSP of the United Kingdom and in accordance with Article 27 of this Protocol.

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

- a) materials which, on importation into the United Kingdom, are subject to antidumping or countervailing duties when originating in a country which is subject to these antidumping or countervailing duties;
- b) materials of tariff subheadings 3302 10 and 3501 10 of the Harmonised System;
- c) materials of tuna products classified in Chapter 3 of the Harmonised System and covered by the GSP of the United Kingdom;
- d) materials in respect of which tariff preferences are removed (graduation) or suspended (safeguard clause) under the GSP of the United Kingdom.

2) Upon notification by Côte d'Ivoire, without prejudice to Article 2 of this Protocol and in accordance with paragraphs 2.1, 2.2 and 5 of this Article, materials originating in countries or territories benefiting from agreements or arrangements providing for duty-free quota-free access to the market of the United Kingdom shall be considered as materials originating in Côte d'Ivoire. The notification shall be transmitted by Côte d'Ivoire to the United Kingdom. Cumulation shall remain applicable until the conditions for granting it are fulfilled. It shall not be necessary for such materials to have undergone sufficient working or processing, provided they have undergone working or processing beyond that referred to in Article 5(1) of this Protocol.

2.1 The origin of the materials of the other countries or territories concerned shall be determined in accordance with the rules of origin applicable under the United Kingdom's preferential agreements or arrangements with those countries and territories and in accordance with Article 28 of this Protocol.

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

- a) materials of Chapters 1 to 24 of the Harmonised System or listed in paragraph 1(ii) of Annex 1 to the WTO Agreement on Agriculture;

- b) materials which, on importation into the United Kingdom, are subject to antidumping or countervailing duties when originating in a country which is subject to these antidumping or countervailing duties;
 - c) materials which, pursuant to a preferential trade arrangement between the United Kingdom and a third country, are subject to trade measures and safeguard measures or any other measure denying such products duty-free quota-free access to the UK market.
- 3) The United Kingdom shall notify the Committee each year of the list of materials and countries to which paragraph 1 of this Article applies. Once notification has been given, the list shall be published by the Parties in accordance with their own procedures. Côte d'Ivoire shall notify the Committee each year of the materials to which the cumulation provided for in paragraphs 1 and 2 of this Article has been applied.
- 4) Movement certificates EUR.1 (box 7) or origin declarations issued pursuant to paragraphs 1 and 2 of this Article shall bear the following entry:
- 'Application de l'art. 8, para. 1 ou 2, du protocole no 1 à l'APE Côte d'Ivoire-UK'
- 5) The cumulation provided for in paragraphs 1 and 2 of this Article may only be applied provided that:
- a) all the countries involved in the acquisition of the originating status have entered into an arrangement or agreement on administrative cooperation with each other which ensures the correct implementation of this Article and includes a reference to the use of appropriate proof of origin;
 - b) Côte d'Ivoire provides the United Kingdom with details of agreements on administrative cooperation with the other countries or territories referred to in this Article. The United Kingdom shall publish the date on which the cumulation provided for in this Article may be applied with those countries or territories listed in this Article which have fulfilled the necessary requirements.

ARTICLE 9

Unit of qualification

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

This means that:

- a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised System in a single heading, the whole shall constitute the unit of qualification;
 - b) when a consignment consists of a number of identical products classified under the same heading of the Harmonised System, each product shall be taken individually when applying this Protocol.
- 2) Where, under General Rule 5 of the Harmonised System, packaging is included with the product for classification purposes, it must be included for the purposes of determining origin.

ARTICLE 10

Accessories, spare parts and tools

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

ARTICLE 11

Sets

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

ARTICLE 12

Neutral elements

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

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

ARTICLE 13

Accounting segregation

- 1) Where considerable cost or material difficulties arise in keeping separate stocks of originating and non-originating fungible materials, the customs authorities may, on a written request from the interested parties, authorise the 'accounting segregation' method (the 'method') to be used for managing such stocks.
- 2) The method shall also apply to raw sugar not containing added flavouring or colouring matter and intended for refining, originating and non-originating, of subheadings 1701 12, 1701 13 and 1701 14 of the Harmonised System, which is physically combined or mixed in Côte d'Ivoire or in the United Kingdom prior to export to the United Kingdom or to Côte d'Ivoire, respectively.
- 3) The method shall ensure that, at any time, the number of products obtained which could be considered as originating in Côte d'Ivoire or in the United Kingdom is the same as that which would have been obtained had there been physical segregation of the stocks.

- 4) The customs authorities may make the granting of the authorisation referred to in paragraphs 1 and 2 of this Article subject to any conditions deemed appropriate.
- 5) The method shall be applied and its use shall be recorded on the basis of the general accounting principles applicable in the country where the product was manufactured.
- 6) The beneficiary of the method may make out or apply for proof of origin, as the case may be, for the quantity of products which may be considered as originating. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.
- 7) The customs authorities shall monitor the use made of the authorisation and may withdraw it whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Protocol.
- 8) For the purposes of paragraphs 1 and 2 of this Article, 'fungible materials' or 'fungible products' mean materials or products that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another for origin purposes.

TITLE III

TERRITORIAL REQUIREMENTS

ARTICLE 14

Principle of territoriality

- 1) The conditions for acquiring originating status set out in Title II of this Protocol shall be fulfilled without interruption in Côte d'Ivoire or in the United Kingdom, subject to Articles 6, 7 and 8 of this Protocol and paragraph 3 of this Article.
- 2) Except as provided for in Articles 6, 7, and 8, where originating goods exported from Côte d'Ivoire or from the United Kingdom to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
 - a) the returning goods are the same goods as those exported; and
 - b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.
- 3) The acquisition of originating status in accordance with the conditions set out in Title II of this Protocol shall not be affected by working or processing done outside the United Kingdom or Côte d'Ivoire on products exported from the United Kingdom or from Côte d'Ivoire and subsequently re-imported there, provided that:
 - a) those products are wholly obtained in the United Kingdom or in Côte d'Ivoire or have undergone working or processing which goes beyond the operations referred to in Article 5 of this Protocol prior to being exported; and
 - b) it can be demonstrated to the satisfaction of the customs authorities that:
 - i. any working or processing done outside the United Kingdom or outside Côte d'Ivoire has been done under the outward processing arrangements, or similar arrangements;

- ii. the re-imported goods have been obtained by working or processing the exported materials; and
 - iii. all costs arising outside Côte d'Ivoire or the United Kingdom, including the value of the materials incorporated there, do not exceed 10 % of the ex-works price of the end product for which originating status is claimed.
- 4) For goods meeting the conditions of paragraph 3 of this Article, all costs arising outside Côte d'Ivoire or the United Kingdom, including the value of the materials incorporated there, shall be treated as non-originating materials. The originating status of the goods shall then be determined by applying the rules laid down in Annex II to this Protocol by combining the total value of the non-originating materials used both inside and outside the United Kingdom or Côte d'Ivoire.
- 5) Paragraphs 3 and 4 of this Article shall not apply to products which can be considered sufficiently worked or processed only if the general tolerance referred to in Article 4(4) of this Protocol is applied.
- 6) Paragraphs 3 and 4 of this Article shall not apply to products of Chapters 50 to 63 of the Harmonised System.

ARTICLE 15

Non-alteration

- 1) Products declared for release for free circulation in one Party shall be the same products as exported from the other Party in which they are considered to originate. They shall not have been altered or transformed in any way or subjected to operations other than operations to preserve them in good condition or to add or affix marks, labels, seals or any other documentation to ensure compliance with the national requirements of the importing party, prior to being declared for release for free circulation.
- 2) Storage of products or consignments may take place when they remain under customs supervision in the country or countries of transit.
- 3) Without prejudice to Title V, consignments may be split when this is done by the exporter or under the exporter's responsibility, and the products remain under customs supervision in the country or countries of transit.
- 4) Compliance with paragraphs 1 to 3 shall be assumed unless the customs authorities have reason to believe otherwise; in such cases, the customs authorities may ask the declarant to provide evidence of compliance with those paragraphs, which may be given by any means, including contractual transport documents such as bills of lading or factual evidence based on the marking or numbering of packages or any evidence related to the goods themselves.

ARTICLE 16

Exhibitions

- 1) Originating products sent for exhibition in a country or territory other than those referred to in Articles 6, 7 and 8 of this Protocol with which cumulation is applicable and sold after the

exhibition for importation into the United Kingdom or Côte d'Ivoire shall benefit on importation from the provisions of this Agreement, provided that it is shown to the satisfaction of the customs authorities that:

- a) an exporter has consigned these products from Côte d'Ivoire or from the United Kingdom 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 Côte d'Ivoire or in the United Kingdom;
 - c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
 - d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
- 2) A proof of origin shall be issued or made out in accordance with the provisions of Title IV of this Protocol and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition shall be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.
- 3) Paragraph 1 of this Article shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products and during which the products remain under customs control.

TITLE IV

PROOF OF ORIGIN

ARTICLE 17

General requirements

- 1) Products originating in the United Kingdom shall, on importation into Côte d'Ivoire, benefit from the provisions of this Agreement upon the submission of an origin declaration, in the cases specified in Article 22(1) of this Protocol, given by the exporter on an invoice, delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified (an 'origin declaration'). The text of the origin declaration appears in Annex IV.
- 2) Products originating in Côte d'Ivoire shall, on importation into the United Kingdom, benefit from the provisions of this Agreement upon submission of either:
 - a) a movement certificate EUR.1, a specimen of which appears in Annex III to this Protocol;
 - b) in the cases specified in Article 22(1) of this Protocol, an origin declaration, the text of which appears in Annex IV to this Protocol.
- 3) Point (a) of paragraph 2 shall apply for a period of three years from the entry into force of Protocol 1 concerning the concept of 'originating products' and methods of administrative cooperation of the EU-Côte d'Ivoire Stepping Stone EPA. At the expiry of that period, only point (b) of paragraph 2 shall apply.

- 4) By way of derogation from paragraphs 1 and 2 of this Article, originating products within the meaning of this Protocol shall, in the cases specified in Article 26, benefit from this Agreement without it being necessary to submit any of the documents referred to in paragraphs 1 or 2.
- 5) For the purposes of applying the provisions of this Title, exporters shall endeavour to use English or French.

ARTICLE 18

Procedure for the issue of a movement certificate EUR.1

- 1) A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by the authorised representative of the exporter.
- 2) For this purpose, the exporter or his authorised representative shall fill in both the movement certificate EUR.1 and the application form, specimens of which appear in Annex III to this Protocol. These forms shall be completed in accordance with the provisions of this Protocol. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.
- 3) The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as compliance with the other requirements of this Protocol.
- 4) A movement certificate EUR.1 shall be issued by the customs authorities of the United Kingdom or of Côte d'Ivoire if the products concerned can be considered as products originating in the United Kingdom, in Côte d'Ivoire or in one of the other countries or territories referred to in Articles 6, 7 and 8 of this Protocol and fulfil the other requirements of this Protocol.
- 5) The issuing customs authorities shall take any steps necessary to verify the originating status of the products and compliance with the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 of this Article are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.
- 6) The date of issue of the movement certificate EUR.1 shall be indicated in box 11 of the certificate.
- 7) A movement certificate EUR.1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

ARTICLE 19

Movement certificates EUR.1 issued retrospectively

- 1) Notwithstanding Article 18(7) of this Protocol, a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:
 - a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
 - b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.
- 2) For the implementation of paragraph 1 of this Article, 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 complies with that in the corresponding file.
- 4) Movement certificates EUR.1 issued retrospectively shall be endorsed with the following entry:

'DÉLIVRÉ A POSTERIORI'.
- 5) The endorsement referred to in paragraph 4 of this Article shall be inserted in the 'Remarks' box of the movement certificate EUR.1.

ARTICLE 20

Issue of a duplicate movement certificate EUR.1

- 1) In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.
- 2) The duplicate issued in this way shall be endorsed with the following entry:

'DUPLICATA'
- 3) The entry referred to in paragraph 2 of this Article shall be inserted in the 'Remarks' box of the duplicate movement certificate EUR.1.
- 4) The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

ARTICLE 21

Conditions for making out an origin declaration

- 1) An origin declaration may be made out:
 - a) in the cases referred to in Article 17(1), by an exporter registered in accordance with the relevant provisions of the law of the United Kingdom;
 - b) in the cases referred to in point (b) of Article 17(2):
 - within a period of three years from the entry into force of Protocol 1 concerning the concept of ‘originating products’ and methods of administrative cooperation of the EU-Côte d’Ivoire Stepping Stone EPA, by an exporter within the meaning of Article 22;
 - after the expiry of that period, by an exporter registered in accordance with the relevant provisions of Ivorian law;
 - c) by any exporter, for any consignment consisting of one or more packages containing originating products, the total value of which does not exceed EUR 6 000.
- 2) An origin declaration may be made out if the products concerned can be considered as products originating in Côte d’Ivoire, in the United Kingdom or in one of the other countries or territories referred to in Articles 6, 7 and 8 of this Protocol and fulfil the other requirements of this Protocol.
- 3) The exporter making out an origin declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as compliance with the other requirements of this Protocol.
- 4) An origin declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex IV to this Protocol, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.
- 5) Origin declarations shall bear the original signature of the exporter in manuscript. However, a registered exporter as defined in paragraph 1 of this Article, or an approved exporter within the meaning of Article 22 of this Protocol shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any origin declaration which identifies him as if it had been signed in manuscript by him.
- 6) An origin declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two (2) years after the importation of the products to which it relates.

ARTICLE 22

Approved exporter

- 1) The customs authorities of the exporting country may authorise any exporter (hereinafter referred to as 'approved exporter') who makes frequent shipments of products under the trade cooperation provisions of this Agreement to make out origin declarations irrespective of the value of the products concerned. An exporter seeking such authorisation shall offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as compliance with the other requirements of this Protocol.
- 2) The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
- 3) The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the origin declaration.
- 4) The customs authorities shall monitor the use of the authorisation by the approved exporter.
- 5) The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1 of this Article, no longer fulfils the conditions referred to in paragraph 2 of this Article or otherwise makes incorrect use of the authorisation.

ARTICLE 23

Validity of proof of origin

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

ARTICLE 24

Submission of proof of origin

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

ARTICLE 25

Importation by instalments

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

ARTICLE 26

Exemptions from proof of origin

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

ARTICLE 27

Information procedure for cumulation purposes

- 1) When Article 7(1) of this Protocol is applied, the evidence of originating status within the meaning of this Protocol of the materials from Côte d'Ivoire, from the United Kingdom, from the European Union, from another ACP State having a preferential trade arrangement with the United Kingdom or from an OCT shall be provided by a movement certificate EUR.1, an origin declaration or the supplier's declaration, a specimen of which appears in Annex V-A, given by the exporter in Côte d'Ivoire or in the United Kingdom from which the materials came.
- 2) When Article 7(1) of this Protocol is applied, the evidence of the working or processing carried out in Côte d'Ivoire, in the United Kingdom, in the European Union, in another ACP State having a preferential trade arrangement with the United Kingdom or in an OCT shall be given by the supplier's declaration, a specimen of which appears in Annex V-B to this Protocol, given by the exporter in Côte d'Ivoire or in the United Kingdom from which the materials came.
- 3) When Article 8(1) of this Protocol is applied, the supporting documents required to prove origin shall be determined in accordance with the rules applicable to GSP beneficiary countries.
- 4) When Article 8(2) of this Protocol is applied, the supporting documents required to prove origin shall be determined in accordance with the rules laid down in the arrangements or agreements concerned.

- 5) A separate supplier's declaration shall be made out by the supplier for each consignment of goods on the commercial invoice related to that consignment or in an annex to that invoice, or on a delivery note or any other commercial document related to that consignment which describes the materials concerned in sufficient detail to enable them to be identified.
- 6) The supplier's declaration may be made out on a pre-printed form.
- 7) The suppliers' declarations shall bear the original signature of the supplier in manuscript. However, where the invoice and the supplier's declaration are established using electronic data processing methods, the supplier's declaration need not be signed in manuscript provided the responsible official in the supplying company is identified to the satisfaction of the customs authorities in the State in which the supplier's declaration is drawn up. Those customs authorities may lay down conditions for the implementation of this paragraph.
- 8) The supplier's declarations shall be submitted to the customs authorities in the exporting country that has been requested to issue the movement certificate EUR.1.
- 9) The supplier making out a declaration must be prepared to submit at any time, at the request of the customs authorities of the country where the declaration is made out, all appropriate documents proving that the information given on this declaration is correct.
- 10) Suppliers' declarations made and information certificates issued before the date of entry into force of this Protocol in accordance with any previously applicable agreement or arrangement shall remain valid.

ARTICLE 28

Supporting documents

The documents referred to in Articles 18(3) and 21(3) of this Protocol used for the purpose of proving that products covered by a movement certificate EUR.1 or an origin declaration can be considered as products originating in Côte d'Ivoire, in the United Kingdom or in one of the other countries or territories referred to in Articles 6, 7 and 8 of this Protocol and fulfil the other requirements of this Protocol may consist inter alia of the following:

- a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- b) documents proving the originating status of materials used, issued or made out in Côte d'Ivoire, in the European Union, in the United Kingdom or in one of the other countries or territories referred to in Articles 6, 7 and 8 of this Protocol where these documents are used in accordance with domestic law;
- c) documents proving the working or processing of materials in Côte d'Ivoire, in the European Union, in the United Kingdom or in one of the other countries or territories referred to in Articles 6, 7 and 8 of this Protocol, issued or made out in Côte d'Ivoire, in the European Union, in the United Kingdom or in one of the other countries or territories referred to in Articles 6, 7 and 8 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 Côte d'Ivoire, in the United Kingdom or in one of the other countries or territories referred to in Articles 6, 7 and 8 of this Protocol, and in accordance with this Protocol.

ARTICLE 29

Preservation of proof of origin and supporting documents

- 1) The exporter applying for the issue of a movement certificate EUR.1 shall keep the documents referred to in Article 18(3) of this Protocol for at least three (3) years.
- 2) Exporters making out an origin declaration shall keep a copy of that origin declaration as well as the documents referred to in Article 21(3) of this Protocol for at least three (3) years.
- 3) Suppliers making out an origin declaration shall keep copies of the declaration and of the invoice, delivery notes or other commercial documents to which this declaration is annexed, as well as the documents referred to in Article 27(9) of this Protocol, for at least three (3) years.
- 4) The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep the application form referred to in Article 18(2) of this Protocol for at least three (3) years.
- 5) The customs authorities of the importing country shall keep the movement certificates EUR.1 and the origin declarations submitted to them for at least three (3) years.

ARTICLE 30

Discrepancies and clerical errors

- 1) The discovery of slight discrepancies between the entries made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not ipso facto render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.
- 2) Obvious clerical 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 accuracy of the entries made in this document.

ARTICLE 31

Amounts expressed in euro

- 1) For the application of Article 21(1)(c) and Article 26(3) of this Protocol in cases where products are invoiced in a currency other than euro, amounts in the national currencies of Côte d'Ivoire, the United Kingdom or of the other countries or territories referred to in Articles 6, 7 and 8 of this Protocol equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.
- 2) A consignment shall benefit from the provisions of Article 21(1)(c) or Article 26(3) of this Protocol by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.
- 3) The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October and shall apply from 1 January the following year. The countries shall notify each other of the relevant amounts.

- 4) A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 %. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3 of this Article, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15% in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.
- 5) The amounts expressed in euro shall be reviewed by the Committee at the request of the United Kingdom or of Côte d'Ivoire. When carrying out this review, the Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

TITLE V

ADMINISTRATIVE COOPERATION

ARTICLE 32

Administrative conditions for products to benefit from this Agreement

Products originating, within the meaning of this Protocol, in Côte d'Ivoire or in the United Kingdom shall benefit, at the time of the customs import declaration, from the preferences resulting from this Agreement only on the condition that they were exported on or after the date on which the exporting country complies with Articles 33, 34 and 44 of this Protocol.

The Contracting Parties shall convey the information referred to in Article 33 of this Protocol.

ARTICLE 33

Notification of customs authorities

- 1) The customs authorities of Côte d'Ivoire and the United Kingdom shall provide each other with the addresses of the customs authorities competent to issue and verify movement certificates EUR.1, origin declarations and supplier's declarations, and with specimens of the stamps used in the customs offices for the issue of those certificates.

Movement certificates EUR.1 and origin declarations or supplier's declarations shall be accepted for the purpose of applying preferential treatment from the date the information is received by the countries.

- 2) Côte d'Ivoire and the United Kingdom shall immediately inform each other of any change in the information referred to in paragraph 1 of this Article.
- 3) The authorities referred to in paragraph 1 of this Article shall act under the authority of the government of the country concerned. The authorities in charge of control and verification shall be part of the governmental authorities of the country concerned.

ARTICLE 34

Other methods of administrative cooperation

- 1) In order to ensure the proper application of this Protocol, the United Kingdom, Côte d'Ivoire and the other countries referred to in Articles 6, 7 and 8 of this Protocol shall ensure, through their competent customs authorities, that the authenticity of the movement certificates EUR.1, the origin declarations or the supplier's declarations and the accuracy of the information given in these documents are checked. Côte d'Ivoire and the United Kingdom shall also:
 - a) provide each other with the necessary administrative cooperation in the event of a request for the monitoring of the proper management and control of this Protocol in the country concerned, including on-site visits;
 - b) check, in accordance with Article 35 of this Protocol, the originating status of the products and compliance with the other requirements of this Protocol.
- 2) The authorities consulted shall furnish the relevant information concerning the conditions under which the product has been made, indicating in particular the conditions under which the rules of origin have been complied with in Côte d'Ivoire, in the United Kingdom and in the other countries referred to in Articles 6, 7 and 8 of this Protocol.

ARTICLE 35

Verification of proof of origin

- 1) Subsequent verifications of proof of origin shall be carried out on the basis of a risk analysis, by random sampling or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or compliance with the other requirements of this Protocol.
- 2) For the purposes of implementing paragraph 1 of this Article, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the origin declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the request for verification. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.
- 3) The verification shall be carried out by the customs authorities of the exporting country. For that purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
- 4) If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures deemed necessary.
- 5) The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. Those results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in Côte d'Ivoire, in the United Kingdom or in one of the other countries referred to in Articles 6, 7 and 8 of this Protocol and fulfil the other requirements of this Protocol.

- 6) If in cases of reasonable doubt there is no reply within ten (10) months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.
- 7) The Parties shall refer to Article 7 of Protocol 1 to this Agreement on mutual administrative assistance in customs matters for joint investigations concerning proof of origin.

ARTICLE 36

Verification of suppliers' declarations

- 1) Verification of suppliers' declarations shall be carried out on the basis of risk analysis, by random sampling or whenever the customs authorities of the country where such declarations have been taken into account to issue a movement certificate EUR.1 or to make out an origin declaration have reasonable doubts as to the authenticity of the document or the accuracy of the information given in this document.
- 2) The customs authorities to which a supplier's declaration is submitted may request the customs authorities of the State where the declaration was made out to issue an information certificate, a specimen of which appears in Annex VI to this Protocol. Alternatively, the certifying authorities to which a supplier's declaration is submitted may request that the exporter produce an information certificate issued by the customs authorities of the State where the declaration was made out. A copy of the information certificate shall be preserved by the office which has issued it for at least three (3) years.
- 3) The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. The results must indicate clearly whether the information given in the supplier's declaration is correct and make it possible for them to determine whether and to what extent this supplier's declaration could be taken into account for issuing a movement certificate EUR.1 or for making out an origin declaration.
- 4) The verification shall be carried out by the customs authorities of the country where the supplier's declaration was made out. For this purpose, they shall have the right to call for any evidence or to carry out any inspection of the supplier's account or any other check which they consider appropriate in order to verify the accuracy of the supplier's declaration.
- 5) Any movement certificate EUR.1 or origin declaration issued or made out on the basis of an inaccurate supplier's declaration shall be considered null and void.

ARTICLE 37

Dispute settlement

- 1) Where disputes arise in relation to the verification procedures of Articles 35 and 36 of this Protocol which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question of interpretation of this Protocol, they shall be submitted to the Committee.
- 2) In all cases the settlement of disputes between the importer and the customs authorities of the importing country shall take place under the legislation of that country.

ARTICLE 38

Penalties

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

ARTICLE 39

Free zones

- 1) Côte d'Ivoire and the United Kingdom shall take all necessary steps to ensure that products traded under cover of a proof of origin or a supplier's declaration and which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.
- 2) By way of derogation from paragraph 1 of this Article, when products originating in Côte d'Ivoire or in the United Kingdom are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new movement certificate EUR.1 at the exporter's request if the treatment or processing undergone complies with the provisions of this Protocol.

ARTICLE 40

Derogations

- 1) Derogations from this Protocol may be adopted by the Committee where the development of existing industries or the creation of new industries in Côte d'Ivoire justifies them. To that end, Côte d'Ivoire shall, before or when it submits the matter to the Committee, notify the United Kingdom of its request together with the reasons for the request in accordance with paragraph 2 of this Article. The United Kingdom shall respond positively to all requests by Côte d'Ivoire which are duly justified in accordance with this Article and which cannot cause serious injury to an established United Kingdom industry.
- 2) In order to facilitate the examination by the Committee of requests for derogation, Côte d'Ivoire shall, by means of the form set out in Annex VII to this Protocol, furnish in support of its request the fullest possible information covering in particular the points listed below:
 - a) description of the finished product;
 - b) nature and quantity of materials originating in a third country;
 - c) nature and quantity of materials originating in Côte d'Ivoire or in the States or territories referred to in Article 7 of this Protocol or the materials which have been processed there;
 - d) manufacturing processes;
 - e) value added;
 - f) number of employees in the undertaking concerned;
 - g) anticipated volume of exports to the United Kingdom;

- h) other possible sources of supply for raw materials;
- i) reasons for the duration requested in the light of efforts made to find new sources of supply;
- j) other observations.

The same rules shall apply to any requests for extension.

The Committee may modify the form.

- 3) The examination of requests shall in particular take into account:
 - a) the level of development or the geographical situation of Côte d'Ivoire;
 - b) cases where the application of the existing rules of origin would significantly affect the ability of an existing industry in Côte d'Ivoire to continue exporting to the United Kingdom, 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 implementation of an investment programme would enable these rules to be complied with in stages.
- 4) In all cases, an examination shall be carried out to ascertain whether the rules relating to cumulation of origin do not provide a solution to the problem.
- 5) In the examination of requests, special account shall be taken, on a case-by-case basis, of the possibility of conferring originating status on products which include in their composition materials originating in neighbouring developing countries, least-developed countries or developing countries with which Côte d'Ivoire has special relations, provided that administrative cooperation can be established.
- 6) The Committee shall take all the necessary steps to ensure that a decision is reached as soon as possible and in any case not later than seventy five (75) working days after the request is received by the United Kingdom Co-Chair of the Committee. If the United Kingdom does not inform Côte d'Ivoire of its position on the request within this period, the request shall be deemed to have been accepted.
- 7) (a) Derogations shall be valid for a period, generally of five (5) years, to be determined by the Committee.
 - (b) The derogation decision may provide for renewals without a new decision of the Committee being necessary, provided that Côte d'Ivoire submits, three (3) months before the end of each period, proof that it is still unable to meet the conditions of this Protocol which have been derogated from.

If any objection is made to the extension, the Committee shall examine it as soon as possible and decide whether to extend the derogation. The Committee shall proceed as provided for in paragraph 7 of this Article. All necessary measures shall be taken to avoid interruptions in the application of the derogation.

- (c) In the periods referred to in subparagraphs (a) and (b), the Committee may review the terms for implementing the derogation should a significant change be found to have taken place in the substantive factors governing the decision to grant the derogation. On conclusion of its review the Committee may decide to amend the terms of its decision as regards the scope of the derogation or any other condition previously laid down.
- 8) Notwithstanding paragraphs 1 to 7 of this Article, the automatic derogations for canned tuna and tuna loins of HS heading 1604 shall be granted only for a period of two (2) years from the date of entry into force of Protocol 1 concerning the concept of 'originating products' and methods of administrative cooperation of the EU-Côte d'Ivoire Stepping Stone EPA, within the limits of an annual degressive quota of 272.4 tonnes in the first year and 136.2 in the second year for canned products and an annual quota of 27.24 tonnes for tuna loins.

TITLE VI

CEUTA AND MELILLA

ARTICLE 41

Special conditions

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

TITLE VII

FINAL PROVISIONS

ARTICLE 42

Revision and application of rules of origin

- 1) In accordance with Article 73 of this Agreement, the EPA Committee may, each time Côte d'Ivoire or the United Kingdom so requests, examine the application of the provisions of this Protocol and their economic effects, with a view to making any necessary adjustments or amendments. The EPA Committee shall take into account, among other elements, the impact of technological developments on the rules of origin.
- 2) Notwithstanding paragraph 1 of this Article, this Protocol and the Annexes thereto shall be reviewed and, if necessary, revised before the end of a period of five (5) years from the date of entry into force of Protocol 1 concerning the concept of 'originating products' and methods of administrative cooperation of the EU-Côte d'Ivoire Stepping Stone EPA, in accordance with the obligations of Article 14 of this Agreement. This review shall also cover Annex II-A to this Protocol in order to establish whether or not to renew it.
- 3) In accordance with Article 34 of this Agreement, the Committee shall monitor the implementation and management of this Protocol and take decisions concerning, inter alia:
 - a) cumulation, under the conditions laid down in Article 8 of this Protocol;

- b) the derogations to the provisions of this Protocol, under the conditions laid down in Article 40 thereof;
- c) the automatic derogation for canned tuna and tuna loins provided for in Article 40(8) of this Protocol, under the conditions laid down in Article 40 of this Protocol;
- d) an extension of the three-year period referred to in point (b) of Article 21(1) of this Protocol based on evidence that Côte d'Ivoire is not ready to implement the legislation on registered exporters;
- e) the threshold of EUR 6 000 referred to in point (c) of Article 21(1) of this Protocol.

ARTICLE 43

Annexes

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

ARTICLE 44

Implementation of the Protocol

The United Kingdom and Côte d'Ivoire shall, each on its own behalf, take the measures necessary for the implementation of this Protocol, including:

- a) the national and regional arrangements required for the implementation and enforcement of the rules and procedures laid down in this Protocol, in particular the arrangements necessary for the application of the articles on cumulation;
- b) the establishment of the administrative structures and systems necessary for the appropriate management and verification of the origin of products.

ARTICLE 45

Transitional provisions for goods in transit or storage

The provisions of this Agreement may be applied to goods which comply with the provisions of this Protocol and which on the date of entry into force of this Agreement are either in transit or are in the United Kingdom or in Côte d'Ivoire in temporary storage, in customs warehouses or in free zones, subject to the submission to the customs authorities of the importing country, within ten (10) months of that date, of a movement certificate EUR.1 made out retrospectively by the customs authorities of the exporting country together with the evidence of compliance with Article 15 of this Protocol.

ANNEX I

INTRODUCTORY NOTES TO THE LIST IN ANNEX II

Note 1:

The list in Annex II to this Protocol sets out, for all products, the requisite conditions for the products to be considered as sufficiently worked or processed within the meaning of Article 4 of the Protocol.

Note 2:

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

Note 3:

1. The provisions of Article 4 of this Protocol, concerning products having acquired originating status which are used in the manufacture of other products, apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the United Kingdom or in Côte d'Ivoire.

For example:

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

If that forging has been forged in the United Kingdom from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading ex 7224 in the list. The forging can then count as originating in the value calculation for the engine, regardless of whether it was produced in the same factory or in another factory in the United Kingdom. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

2. The rule in the list represents the minimum amount of working or processing required, and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status. In other words, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.
3. Without prejudice to Note 3.2, where a rule states that ‘materials of any heading’ may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression ‘manufacture from materials of any heading, including other materials of heading ...’ means that only materials classified in the same heading as the product of a description other than that of the product as given in column 2 of the list may be used.
4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.

For example:

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

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

The rule for prepared foods of heading 1904, which specifically excludes the use of cereals and their derivatives, does not prevent the use of mineral salts, chemicals and other additives which are not produced from cereals.

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

For example:

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

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

Note 4:

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.
2. The term 'natural fibres' includes horsehair of heading 0511, 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.
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 of the Harmonised System which can be used to manufacture artificial, synthetic or paper fibres or yarns.
4. The term 'man-made staple fibres' is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

Note 5:

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

The following are the basic textile materials:

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

- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of polyphenylene sulphide,
- synthetic man-made staple fibres of polyvinyl chloride,
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,
- products of heading 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.

For example:

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

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

For 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.

For 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.

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

Note 6:

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

The textile trimmings and accessories concerned are those classified in Chapters 50 to 63 of the Harmonised System. Linings and interlinings are not be regarded as trimmings or accessories.

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

For example¹, if a rule in the list says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

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

Note 7:

1. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the ‘specific processes’ are as follows:

(a) vacuum distillation;

¹ This example is given for explanatory purposes only. It is not legally binding.

- (b) redistillation by a very thorough fractionation process¹;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride, neutralisation with alkaline agents, decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerisation;
 - (h) alkylation;
 - (i) isomerisation.
2. For the purposes of headings 2710 to 2712, the 'specific processes' are as follows:
- (a) vacuum distillation;
 - (b) redistillation by a very thorough fractionation process²;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride, neutralisation with alkaline agents, decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerisation;
 - (h) alkylation;
 - (i) isomerisation;
 - (j) in respect of heavy oils falling within 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);

¹ See Additional Explanatory Note 5(b) to Chapter 27 of the Combined Nomenclature.

² See Additional Explanatory Note 5(b) to Chapter 27 of the Combined Nomenclature.

- (k) in respect of products falling within heading 2710 only, deparaffining by a process other than filtering;
 - (l) in respect of heavy oils falling within 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. Further treatment with hydrogen of lubricating oils falling within heading ex 2710 (e.g. hydrofinishing or decolourisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
 - (m) in respect of fuel oils falling within heading ex 2710 only, atmospheric distillation, on condition that less than 30% of these products distils, by volume, including losses, at 300 °C by the ASTM D 86 method;
 - (n) in respect of heavy oils other than gas oils and fuel oils falling within heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.
3. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, any combination of these operations or like operations do not confer origin.