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

**The Pacific States Origin Reference Document**

**Version 2.0, dated 29th December 2020**

TITLE I

**GENERAL PROVISIONS**

*Article* [*1*](#_bookmark0)

**Definitions**

For the purposes of this Origin Reference Document:

1. ‘manufacture’ means any kind of working or processing including assembly or specific operations;
2. ‘material’ means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
3. ‘product’ means the product being manufactured, even if it is intended for later use in another manufacturing operation;
4. ‘goods’ means both materials and products;
5. ‘customs value’ means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
6. ‘ex-works price’ means the price paid for the product ex-works to the manufacturer in the UK or in a Pacific State in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes paid which are, or may be, repaid when the product obtained is exported;
7. ‘value of materials’ means the customs value at the time of importation of the non-originating materials used, or if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the UK or in one of the Pacific States
8. ‘value of originating materials’ means the customs value at the time of importation of the 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 one of Pacific States;
9. ‘value added’ shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which originate in the other countries or territories referred to in Articles 3 and 4 with which cumulation is applicable, or where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the UK or in one of the Pacific States;
10. ‘chapters’ and ‘headings’ mean the chapters (two-digit codes) and the headings (four-digit codes) used in the Goods Classification Table;
11. ‘classified’ refers to the classification of a product or material under a particular heading;
12. ‘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;
13. ‘Goods Classification Table’ means the Goods Classification Table made pursuant to the Taxation (Cross-border Trade) Act 2018 and the Customs Tariff (Establishment) (EU Exit) Regulations 2020, contained in Annex 1 to the Tariff of the United Kingdom and interpreted in accordance with Part Two of the Tariff of the United Kingdom;
14. ‘Tariff of the United Kingdom’ means the document referred to in regulation 1(2) of the Customs Tariff (Establishment) (EU Regulations) 2020;
15. ‘territories’ includes territorial waters;
16. ‘OCTs’ means the Overseas Countries and Territories as defined in Annex VIII;
17. ‘other ACP States’ means all the ACP States with the exception of the Pacific States;
18. ‘EU’ means the European Union;
19. ‘UK’ means the United Kingdom of Great Britain and Northern Ireland;
20. ‘the United Kingdom – Pacific States Agreement’ means the Interim Economic Partnership Agreement concluded between the UK and the Republic of Fiji, the Independent State of Papua New Guinea signed on 4 March 2019, the Memorandum of Understanding between the UK and the Independent State of Samoa signed on 22 December 2020 and the Memorandum of Understanding between the UK and the Solomon Islands signed on 21 December 2020 (each of Fiji, Papua New Guinea, Samoa and the Solomon Islands being a “Pacific State”) each referred to in Schedule 1, Column 1 of the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020.
21. Parties’ means the parties to the United Kingdom-Pacific States Agreement, each a ‘Party’

TITLE II

**DEFINITION OF THE CONCEPT OF ‘ORIGINATING PRODUCTS’**

*Article 2*

**General requirements**

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

*Article 3*

**Cumulation in the UK**

1. Without prejudice to the provisions of Article 2(1), products shall be considered as originating in the UK if they are obtained there, incorporating materials originating in a Pacific State, in the EU, in the other ACP States or in the OCTs, provided the working or processing carried out in the UK goes beyond the operations referred to in Article 7. It shall not be necessary for such materials to have undergone sufficient working or processing.
2. Where the working or processing carried out in the UK does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in the UK only where the value added there is greater than the value of the materials used originating in any one of the other countries or territories referred to in paragraph 1. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of originating materials used in the manufacture in the UK.
3. Products originating in one of the countries or territories referred to in paragraphs 1 and 2, which do not undergo any working or processing in the UK, retain their origin if exported into one of these countries or territories.
4. For the purpose of implementing Article 2(1)(b), working or processing carried out in a Pacific State, in the EU, in the other ACP States or in the OCT shall be considered as having been carried out in the UK when the products obtained undergo subsequent working or processing in the UK. Where pursuant to this provision the originating products are obtained in two or more of the countries or territories concerned, they shall be considered as originating in the UK only if the working or processing goes beyond the operations referred to in Article 7.
5. Where the working or processing carried out in the UK does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in the UK only where the value added there is greater than the value of the materials used in any one of the other countries or territories referred to in paragraph 4. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of materials used in the manufacture.
6. The cumulation provided in this Article may only be applied provided that:
7. the countries involved in the acquisition of the originating status and the country of destination have concluded an arrangement or agreement on administrative cooperation which ensures a correct implementation of this Article;
8. materials and products have acquired originating status by the application of the rules of origin identical to those given in this Origin Reference Document;
9. the UK will provide the Pacific States with details of arrangements or agreements on administrative cooperation with the other countries or territories referred to in this Article. The UK and the Pacific States shall publish, according to their own procedures, the date on which the cumulation provided for in this Article may be applied with those countries or territories listed in this Article which have fulfilled the necessary requirements.

*Article 4*

**Cumulation in the Pacific States**

1. Without prejudice to the provisions of Article 2(2), products shall be considered as originating in a Pacific State if they are obtained there, incorporating materials originating in the UK, in the EU, in the other ACP States, in the OCT or in the other Pacific States, provided the working or processing carried out in that Pacific State goes beyond that of the operations referred to in Article 7. It shall not be necessary for such materials to have undergone sufficient working or processing.
2. Where the working or processing carried out in the Pacific State does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in that Pacific State only where the value added there is greater than the value of the materials used originating in any one of the other countries or territories referred to in paragraph 1. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of originating materials used in the manufacture in that Pacific State.
3. Products originating in one of the countries or territories referred to in paragraphs 1 and 2 of this Article, which do not undergo any working or processing in the Pacific State, retain their origin if exported into one of these countries or territories.
4. For the purpose of implementing Article 2(2)(b), working or processing carried out in the UK, in the EU, in the other Pacific States, in the other ACP States or in the OCT shall be considered as having been carried out in a Pacific State when the products obtained undergo subsequent working or processing in this Pacific State. Where pursuant to this provision the originating products are obtained in two or more of the countries or territories concerned, they shall be considered as originating in this Pacific State only if the working or processing goes beyond the operations referred to in Article 7.
5. Where the working or processing carried out in the Pacific State does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in that Pacific State only where the value added there is greater than the value of the materials used in any one of the other countries or territories referred to in paragraph 4. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of materials used in the manufacture.
6. The cumulation provided in this Article may only be applied provided that:
7. the countries involved in the acquisition of the originating status and the country of destination have concluded an agreement on administrative cooperation which ensures a correct implementation of this Article;
8. materials and products have acquired originating status by the application of the rules of origin identical to those given in this Origin Reference Document;
9. the Pacific States will provide the UK with details of agreements on administrative cooperation with the other countries or territories referred to in this Article. The UK and the Pacific States shall publish, according to their own procedures, the date on which the cumulation provided for in this Article may be applied with those countries or territories listed in this Article which have fulfilled the necessary requirements.
10. The cumulation provided for in this Article may only be applied for the products listed in Annex IX and for rice of tariff heading 1006 respectively, when the materials used in the manufacture of such products are originating, or the working or processing is carried out in a Pacific State or in an other ACP State member of an Economic Partnership Agreement (EPA).
11. This Article shall not apply to products of Annex XI originating in South Africa. The cumulation provided for in this Article shall apply to the products originating in South Africa listed in Annex XII .

*Article 4 bis*

**Cumulation with neighbouring developing countries**

1. At the request of the Pacific States and following the provisions of Article 36(2), materials originating in a neighbouring developing country, other than an ACP State, belonging to a coherent geographical entity, a listing of which is at Annex VIII (a), can be considered as materials originating in a Pacific State when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided that:
2. the working or processing carried out in the Pacific State exceeds the operations listed in Article 7;
3. the Pacific States, the UK and the neighbouring developing countries concerned have concluded an agreement on adequate administrative cooperation procedures which will ensure correct implementation of this paragraph.
4. The cumulation provided for in this Article shall not be applicable to the products to be listed upon a decision of the Special Committee on Customs Cooperation and Rules of Origin.
5. For the purpose of determining whether the products originate in the neighbouring developing country as defined in Annex VIII (a), the provisions of this Origin Reference Document shall apply.

*Article 5*

**Wholly obtained products**

1. The following shall be considered as wholly obtained in a Pacific State or in the UK:
2. mineral products extracted from their soil or from their seabed;
3. fruit and vegetable products harvested there;
4. live animals born and raised there;
5. products from live animals raised there;
6. (i) products obtained by hunting or fishing conducted there;

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

1. products of sea fishing and other products taken from the sea outside the territorial waters of the UK or of a Pacific State by their vessels;
2. products made aboard their factory ships exclusively from products referred to in subparagraph (f);
3. used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
4. waste and scrap resulting from manufacturing operations conducted there;
5. products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
6. goods produced there exclusively from the products specified in subparagraphs (a) to (j).
7. The terms ‘their vessels’ and ‘their factory ships’ in paragraph 1(f) and (g) shall apply only to vessels and factory ships:
8. which are registered in the UK or in a Pacific State;
9. which sail under the flag of the UK or of a Pacific State;
10. which meet one of the following conditions:
    1. they are at least 50 per cent owned by nationals of the UK, a Member State of the EU or of a Pacific State; or
    2. they are owned by companies
       * which have their head office and their main place of business in the UK, a Member State of the EU or in a Pacific State; and
       * which are at least 50 per cent owned by the UK, by a Member State of the EU or by a Pacific State, public entities or nationals of that State.
11. Notwithstanding the provisions of paragraph 2, the UK shall recognise, upon request of a Pacific State, that vessels chartered or leased by the Pacific State shall be treated as ‘their vessels’ to undertake fisheries activities in its exclusive economic zone provided that the charter or lease agreement, for which the UK has been offered the right of first refusal, has been accepted by the Special Committee on Customs Cooperation and Rules of Origin as providing adequate opportunities for developing the capacity of the Pacific State to fish on its own account and in particular as conferring on the Pacific State the responsibility for the nautical and commercial management of the vessel at its disposal for a significant period of time.
12. The conditions of paragraph 2 can be fulfilled in different States insofar as they belong to Pacific States. In this case, products shall be deemed to have the origin of the State by whose nationals or by a company by which the vessel or factory ship is owned in accordance with paragraph 2(c). In the event of a vessel or factory ship owned by nationals or companies of States belonging to different Economic Partnership Agreements, the products shall be deemed to have the origin of the State whose nationals or companies contribute to the highest share in accordance to the provisions of paragraph 2(c).

*Article 6*

**Sufficiently worked or processed products**

1. For the purposes of Article 2, products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in the List in Annex II are fulfilled.
2. Notwithstanding paragraph 1, the products which are listed in Annex II(a) can be considered to be sufficiently worked or processed, for the purposes of Article 2, when the conditions set out in that Annex are fulfilled.
3. The conditions referred to in paragraphs 1 and 2 above indicate, for all products covered by the United Kingdom -Pacific States Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. Accordingly, it follows that if a product which has acquired originating status by fulfilling the conditions set out in either List is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.
4. Notwithstanding paragraphs 1 and 2, non-originating materials which, according to the conditions set out in Annex II and Annex II(a), should not be used in the manufacture of a given product may nevertheless be used, provided that:
5. their total value does not exceed 15 per cent of the ex-works price of the product;
6. any of the percentages given in the List for the maximum value of non-originating materials are not exceeded through the application of this paragraph.
7. The provisions of paragraph 4 shall not apply to products of Chapters 50 to 63 of the Goods Classification Table made under the Customs Tariff (Establishment) Regulations 2020 (“Goods Classification Table”).
8. Paragraphs 1 to 5 shall apply subject to the provisions of Article 7.

*Article 7*

**Insufficient working or processing**

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

*Article 8*

**Unit of qualification**

1. The unit of qualification for the application of the provisions of this Origin Reference Document shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Goods Classification Table.

Accordingly, it follows that:

1. when a product composed of a group or assembly of articles is classified under the terms of the Goods Classification Table in a single heading, the whole constitutes the unit of qualification;
2. when a consignment consists of a number of identical products classified under the same heading of the Goods Classification Table, each product must be taken individually when applying the provisions of this Origin Reference Document.
3. Where, under General Rule 5 of Part Two, Section 1, of the Tariff of the UK, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

*Article 9*

**Accessories, spare parts and tools**

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

*Article 10*

**Sets**

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

*Article 11*

**Neutral elements**

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

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

TITLE III

**TERRITORIAL REQUIREMENTS**

*Article 12*

**Principle of territoriality**

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

*Article 13*

**Direct transport**

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

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

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

*Article 14*

**Exhibitions**

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

TITLE IV

**PROOF OF ORIGIN**

*Article 15*

**General requirements**

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

*Article 16*

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

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

*Article 17*

**Movement certificates EUR.1 issued retrospectively**

1. Notwithstanding Article 16(7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:
2. it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
3. it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.
4. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.
5. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter’s application agrees with that in the corresponding file.
6. Movement certificates EUR.1 issued retrospectively must be endorsed with the following phrase in English:

‘ISSUED RETROSPECTIVELY’

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

*Article 18*

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

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

‘DUPLICATE’

1. The endorsement referred to in paragraph 2 shall be inserted in the ‘Remarks’ box of the duplicate movement certificate EUR.1.
2. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

*Article 19*

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

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

*Article 20*

**Conditions for making out an invoice declaration**

1. An invoice declaration as referred to in Article 15(1)(b) may be made out:
2. by an approved exporter within the meaning of Article 21, or
3. by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.
4. An invoice declaration may be made out if the products concerned can be considered as products originating in a Pacific State or in the UK or in one of the other countries or territories referred to in Articles 3 and 4 and fulfil the other requirements of this Origin Reference Document.
5. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Origin Reference Document.
6. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex IV to this Origin Reference Document, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink and in printed characters.
7. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 21 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.
8. An invoice declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two years after the importation of the products to which it relates.

*Article 21*

**Approved exporter**

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

*Article 22*

**Validity of proof of origin**

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

*Article 23*

**Submission of proof of origin**

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

*Article 24*

**Importation by instalments**

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

*Article 25*

## Exemptions from proof of origin

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

*Article 26*

## Information procedure for cumulation purposes

1. When Articles 3(1) and 4(1) are applied, the evidence of originating status within the meaning of this Origin Reference Document of the materials coming from a Pacific State, from the UK, from the EU, from another ACP State or from an OCT shall be given by a movement certificate EUR.1 or by the supplier’s declaration, a specimen of which appears in Annex V A to this Origin Reference Document, given by the exporter in the State from which the materials came.
2. When Articles 3(4) and 4(4) are applied, the evidence of the working or processing carried out in a Pacific State, in the UK, in another ACP State or in an OCT shall be given by the supplier’s declaration a specimen of which appears in Annex V B to this Origin Reference Document, given by the exporter in the State from which the materials came.
3. A separate supplier’s declaration shall be made out by the supplier for each consignment of goods on the commercial invoice related to that shipment or in an annex to that invoice, or on a delivery note or other commercial document related to that shipment which describes the materials concerned in sufficient detail to enable them to be identified.
4. The supplier’s declaration may be made out on a pre-printed form.
5. The suppliers’ declarations shall bear the original signature of the supplier in manuscript. However, where the invoice and the supplier’s declaration are established using electronic data-processing methods, the supplier’s declaration need not be signed in manuscript provided the responsible official in the supplying company is identified to the satisfaction of the customs authorities in the State where the suppliers’ declarations are established. The said customs authorities may lay down conditions for the implementation of this paragraph.
6. The supplier’s declarations shall be submitted to the customs authorities in the exporting country requested to issue the movement certificate EUR.1.
7. The supplier making out a declaration must be prepared to submit at any time, at the request of the customs authorities of the country where the declaration is made out, all appropriate documents proving that the information given on this declaration is correct.
8. Suppliers’ declarations made and information certificates issued before the date of entry into force of this Origin Reference Document in accordance with Article 26 of Protocol 1 to the Cotonou Agreement shall remain valid.

*Article 27*

**Supporting documents**

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

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

*Article 28*

**Discrepancies and formal errors**

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

*Article 29*

**Amounts expressed in euro**

1. For the application of the provisions of Article 20(1)(b) and Article 25(3) in cases where products are invoiced in a currency other than the euro, amounts in the national currencies of a Pacific State, of the UK, and of the other countries or territories referred to in Articles 3 and 4 equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.
2. A consignment shall benefit from the provisions of Article 20(1)(b) or Article 25(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.
3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. The amounts shall be communicated by 15 October and shall apply from 1 January the following year. The Parties shall notify each other of the relevant amounts.
4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 per cent. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.

TITLE V

**ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION**

*Article 30*

## Verification of proof of origin

1. Subsequent verifications of proof of origin shall be carried out based on risk analysis and at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Origin Reference Document.
2. For the purposes of implementing the provisions of para­ graph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the request of verification. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.
3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter’s accounts or any other check considered appropriate.
4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any pre­ cautionary measures judged necessary.
5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in a Pacific State, in the UK or in one of the other countries referred to in Articles 3 and 4 and fulfil the other requirements of this Origin Reference Document.
6. If in cases of reasonable doubt there is no reply within ten months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.
7. Where the verification procedure or any other available information appears to indicate that the provisions of this Origin Reference Document are being contravened, the exporting country on its own initiative or at the request of the importing country shall carry out appropriate enquires or arrange for such enquiries to be carried out with due urgency to identify and prevent such contraventions and for this purpose the exporting country concerned may invite the participation of the importing country in these verifications.

*Article 31*

## Verification of suppliers’ declarations

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

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

1. 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 sup­ plier’s declaration is correct and make it possible for them to determine whether and to what extent this supplier’s declaration could be taken into account for issuing a movement certificate EUR.1 or for making out an invoice declaration.
2. The verification shall be carried out by the customs authorities of the country where the supplier’s declaration was made out. For this purpose, they shall have the right to call for any evidence or to carry out any inspection of the supplier’s account or any other check which they consider appropriate in order to verify the correctness of any supplier’s declaration.
3. Any movement certificate EUR.1 or invoice declaration issued or made out on the basis of an incorrect supplier’s declaration shall be considered null and void.

TITLE VI

**CEUTA AND MELILLA**

*Article 32*

**Special conditions**

1. The term ‘EU’ used in this Origin Reference Document does not cover Ceuta and Melilla. Products originating in Ceuta and Melilla are not considered to be products originating in the EU for the purposes of this Origin Reference Document.

TITLE VII

**FINAL PROVISIONS**

*Article 33*

**Annexes**

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

**ANNEX I**

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

Note 1:

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

Note 2:

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

Note 3:

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

Example:

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

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

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

Example:

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

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

Example:

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

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

Example:

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

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

Note 4:

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

Note 5:

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

The following are the basic textile materials:

— silk,

— wool,

— coarse animal hair,

— fine animal hair,

— horsehair,

— cotton,

— paper-making materials and paper,

— flax,

— true hemp,

— jute and other textile bast fibres,

— sisal and other textile fibres of the genus Agave,

— coconut, abaca, ramie and other vegetable textile fibres,

— synthetic man-made filaments,

— artificial man-made filaments,

— current conducting filaments,

— synthetic man-made staple fibres of polypropylene,

— synthetic man-made staple fibres of polyester,

— synthetic man-made staple fibres of polyamide,

— synthetic man-made staple fibres of polyacrylonitrile,

— synthetic man-made staple fibres of polyimide,

— synthetic man-made staple fibres of polytetrafluoroethylene,

— synthetic man-made staple fibres of polyphenylene sulphide,

— synthetic man-made staple fibres of polyvinyl chloride,

— other synthetic man-made staple fibres,

— artificial man-made staple fibres of viscose,

— other artificial man-made staple fibres,

— yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,

— yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,

— products of heading No 5605 (metallized yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,

— other products of heading No 5605.

Example:

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

Example:

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

Example:

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

Example:

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

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

Note 6:

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

For example[[1]](#footnote-2), if a rule in the list says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

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

Note 7:

1. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the ‘specific processes’ are the following:
   1. vacuum distillation;
   2. redistillation by a very thorough fractionation process
   3. cracking;
   4. reforming;
   5. extraction by means of selective solvents;
   6. the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
   7. polymerization;
   8. alkylation;
   9. isomerization.
2. For the purposes of heading Nos 2710, 2711 and 2712, the ‘specific processes’ are the following:
   1. vacuum distillation;
   2. redistillation by a very thorough fractionation process;
   3. cracking;
   4. reforming;
   5. extraction by means of selective solvents;
   6. the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
   7. polymerization;
   8. alkylation;
   9. isomerization;
   10. in respect of heavy oils falling within heading No ex 2710 only, desulphurisation with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D 1266-59 T method);
   11. in respect of products falling within heading No 2710 only, deparaffining by a process other than filtering;
   12. in respect of heavy oils falling within heading No ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250 °C with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or decolorisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
   13. in respect of fuel oils falling within heading No ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 300 °C by the ASTM D 86 method;
   14. in respect of heavy oils other than gas oils and fuel oils falling within heading No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.
3. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, any combination of these operations or like operations do not confer origin.

**ANNEX II**

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

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

|  |  |  |  |
| --- | --- | --- | --- |
| Chapter/ heading | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
| (1) | (2) | (3) or (4) | |
| Chapter 01 | Live animals | All the animals of Chapter 1 used must be wholly obtained |  |
| Chapter 02 | Meat and edible meat offal | Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained |  |
| ex Chapter 03 | Fish and crustaceans, molluscs and other aquatic invertebrates; except for: | All the materials of Chapter 3 used must be wholly obtained |  |
| 0304 | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen | Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product |  |
| 0305 | Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption | Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product |  |
| ex 0306 | Crustaceans, whether in shell or not, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption | Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product |  |
| ex 0307 | Molluscs, whether in shell or not, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption | Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product |  |
| ex Chapter 04 | Dairy produce; birds’ eggs; natural honey; edible products of animal origin, not else­ where specified or included; except for: | Manufacture in which all the materials of Chapter 4 used must be wholly obtained |  |
| 0403 | Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa | Manufacture in which:   * all the materials of Chapter 4 used must be wholly obtained; * any fruit juice (except those of pineapple, lime or grape­ fruit) of heading No 2009 used must already be originating; * the value of any materials of Chapter 17 used does not exceed 30 % of the   ex-works price of the product |  |
| ex Chapter 05 | Products of animal origin, not elsewhere specified or included; except for: | Manufacture in which all the materials of Chapter 5 used must be wholly obtained |  |
| ex 0502 | Prepared pigs’, hogs’ or boars’ bristles and hair | Cleaning, disinfecting, sorting and straightening of bristles and hair |  |
| Chapter 06 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage | Manufacture in which:   * all the materials of Chapter 6 used must be wholly obtained; * the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| Chapter 07 | Edible vegetables and certain roots and tubers | Manufacture in which all the materials of Chapter 7 used must be wholly obtained; |  |
| Chapter 08 | Edible fruit and nuts; peel of citrus fruits or melons | Manufacture in which:   * all the fruit and nuts used must be wholly obtained; * the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product |  |
| ex Chapter 09 | Coffee, tea, maté and spices; except for: | Manufacture in which all the materials of Chapter 9 used must be wholly obtained |  |
| 0901 | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any pro­ portion | Manufacture from materials of any heading |  |
| 0902 | Tea, whether or not flavoured | Manufacture from materials of any heading |  |
| ex 0910 | Mixtures of spices | Manufacture from materials of any heading |  |
| Chapter 10 | Cereals | Manufacture in which all the materials of Chapter 10 used must be wholly obtained |  |
| ex Chapter 11 | Products of the milling industry; malt; starches; inulin; wheat gluten; except for: | Manufacture in which all the cereals, edible vegetables, roots and tubers of heading  No 0714 or fruit used must be wholly obtained |  |
| ex 1106 | Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713 | Drying and milling of leguminous vegetables of heading No 0708 |  |
| Chapter 12 | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder | Manufacture in which all the materials of Chapter 12 used must be wholly obtained |  |
| 1301 | Lac; natural gums, resins,  gum-resins and oleoresins (for example, balsams) | Manufacture in which the value of any materials of heading No 1301 used may not exceed 50 % of the ex-works price of the product |  |
| 1302 | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: |  |  |
|  | – Mucilages and thickeners, modified, derived from vegetable products | Manufacture from non- modified mucilages and thickeners |  |
|  | – Other | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| Chapter 14 | Vegetable plaiting materials; vegetable products not else­ where specified or included | Manufacture in which all the materials of Chapter 14 used must be wholly obtained |  |
| ex Chapter 15 | Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 1501 | Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503: |  |  |
|  | – Fats from bones or waste | Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading  No 0506 |  |
|  | – Other | Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal of poultry of heading No 0207 |  |
| 1502 | Fats of bovine animals, sheep or goats, other than those of heading No 1503 |  |  |
|  | – Fats from bones or waste | Manufacture from materials of any heading except those of heading Nos 0201, 0202,  0204 or 0206 or bones of  heading No 0506 |  |
|  | – Other | Manufacture in which all the materials of Chapter 2 used must be wholly obtained |  |
| 1504 | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: |  |  |
|  | – Solid fractions | Manufacture from materials of any heading including other materials of heading No 1504 |  |
|  | – Other | Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained |  |
| ex 1505 | Refined lanolin | Manufacture from crude wool grease of heading No 1505 |  |
| 1506 | Other animals fats and oils and their fractions, whether or not refined, but not chemically modified: |  |  |
|  | – Solid fractions | Manufacture from materials of any heading including other materials of heading No 1506 |  |
|  | – Other | Manufacture in which all the materials of Chapter 2 used must be wholly obtained |  |
| 1507 to 1515 | Vegetable oils and their fractions: |  |  |
|  | – Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of food­ stuffs for human consumption | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
|  | – Solid fractions, except for that of jojoba oil | Manufacture from other materials of heading Nos 1507  to 1515 |  |
|  | – Other | Manufacture in which all the vegetable materials used must be wholly obtained |  |
| 1516 | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter- esterified, re-esterified or elaidinized, whether or not refined, but not further pre­ pared | Manufacture in which:   * all the materials of Chapter 2 used must be wholly obtained; * all the vegetable materials used must be wholly obtained. However, materials of heading Nos 1507, 1508, 1511 and 1513 may be used |  |
| 1517 | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516 | Manufacture in which:   * all the materials of Chapters 2 and 4 used must be wholly obtained; * all the vegetable materials used must be wholly obtained. However, materials of heading Nos 1507, 1508, 1511 and 1513 may be used |  |
| ex Chapter 16 | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for: | Manufacture from animals of Chapter 1 |  |
| 1604 and 1605 | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs;  Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved | Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product |  |
| ex Chapter 17 | Sugars and sugar confectionery; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex 1701 | Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| 1702 | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: |  |  |
|  | – Chemically pure maltose and fructose | Manufacture from materials of any heading including other materials of heading No 1702 |  |
|  | – Other sugars in solid form, flavoured or coloured | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
|  | – Other | Manufacture in which all the materials used must already be originating |  |
| ex 1703 | Molasses resulting from the extraction or refining of sugar, flavoured or coloured | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| 1704 | Sugar confectionery (including white chocolate), not containing cocoa | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; * the value of any materials of Chapter 17 used does not exceed 30 % of the   ex-works price of the product |  |
| Chapter 18 | Cocoa and cocoa preparations | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; * the value of any materials of Chapter 17 used does not exceed 30 % of the   ex-works price of the product |  |
| 1901 | Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: |  |  |
|  | – Malt extract | Manufacture from cereals of Chapter 10 |  |
|  | – Other | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; * the value of any materials of Chapter 17 used does not exceed 30 % of the   ex-works price of the product |  |
| 1902 | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise pre­ pared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not pre­ pared: |  |  |
|  | – Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or mol­ luscs | Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained |  |
|  | – Containing more than 20 % by weight of meat,  meat offal, fish, crustaceans or molluscs | Manufacture in which:   * all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained; * all the materials of Chapters 2 and 3 used must be wholly obtained |  |
| 1903 | Tapioca and substitutes there­ for prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms | Manufacture from materials of any heading except potato starch of heading No 1108 |  |
| 1904 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre- cooked, or otherwise pre­ pared, not elsewhere specified or included | Manufacture:   * from materials not classified within heading   No 1806;   * in which all the cereals and flour (except durum wheat and its derivates and Zea indurata maize) used must be wholly obtained, * in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| 1905 | Bread, pastry, cakes, biscuits and other bakers’ wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suit­ able for pharmaceutical use, sealing wafers, rice paper and similar products | Manufacture from materials of any heading except those of Chapter 11 |  |
| ex Chapter 20 | Preparations of vegetables, fruit, nuts or other parts of plants; except for: | Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained |  |
| ex 2001 | Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex 2004 and  ex 2005 | Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 2006 | Vegetables, fruit, nuts, fruit- peel and other parts of plants, preserved by sugar (drained, glacé or crystallized) | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |  |
| 2007 | Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; * the value of any materials of Chapter 17 used does not exceed 30 % of the   ex-works price of the product |  |
| ex 2008 | – Nuts, not containing added sugar or spirit | Manufacture in which the value of the originating nuts and oil seeds of heading  Nos 0801, 0802 and 1202 to  1207 used exceeds 60 % of the ex-works price of the product |  |
|  | – Peanut butter; mixtures based on cereals; palm hearts; maize (corn) | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
|  | – Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; * the value of any materials of Chapter 17 used does not exceed 30 % of the   ex-works price of the product |  |
| 2009 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; * the value of any materials of Chapter 17 used does not exceed 30 % of the   ex-works price of the product |  |
| ex Chapter 21 | Miscellaneous edible preparations; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 2101 | Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; * all the chicory used must be wholly obtained |  |
| 2103 | Sauces and preparations there­ for; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: |  |  |
|  | – Sauces and preparations therefor; mixed condiments and mixed seasonings | Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or pre­ pared mustard may be used |  |
|  | – Mustard flour and meal and prepared mustard | Manufacture from materials of any heading |  |
| ex 2104 | Soups and broths and preparations therefor | Manufacture from materials of any heading except prepared or preserved vegetables of heading Nos 2002 to 2005 |  |
| 2106 | Food preparations not else­ where specified or included | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; * the value of any materials of Chapter 17 used does not exceed 30 % of the   ex-works price of the prod­ uct |  |
| ex Chapter 22 | Beverages, spirits and vinegar; except for: | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; * all the grapes or any material derived from grapes used must be wholly obtained |  |
| 2202 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non- alcoholic beverages, not including fruit or vegetable juices of heading No 2009 | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; * the value of any materials of Chapter 17 used does not exceed 30 % of the   ex-works price of the product; |  |
|  |  | – any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating |
| 2207 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength. | Manufacture:  – using materials not classified in headings 2207 or 2208, |  |
|  |  | – in which all the grapes or any materials derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 %  by volume |
| 2208 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages | Manufacture:  – from materials not classified within heading  Nos 2207 or 2208, |  |
|  |  | – in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 %  by volume |
| ex Chapter 23 | Residues and waste from the food industries; prepared ani­ mal fodder; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex 2301 | Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption | Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained |  |
| ex 2303 | Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein con­ tent, calculated on the dry product, exceeding 40 % by weight | Manufacture in which all the maize used must be wholly obtained |  |
| ex 2306 | Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil | Manufacture in which all the olives used must be wholly obtained |  |
| 2309 | Preparations of a kind used in animal feeding | Manufacture in which: |  |
|  |  | – all the cereals, sugar or molasses, meat or milk used must already be originating; |
|  |  | – all the materials of Chapter 3 used must be wholly obtained |
| ex Chapter 24 | Tobacco and manufactured tobacco substitutes; except for: | Manufacture in which all the materials of Chapter 24 used must be wholly obtained |  |
| 2402 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes | Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading  No 2401 used must already be originating |  |
| ex 2403 | Smoking tobacco | Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading  No 2401 used must already be originating |  |
| ex Chapter 25 | Salt; sulphur; earths and stone; plastering materials, lime and cement; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex 2504 | Natural crystalline graphite, with enriched carbon content, purified and ground | Enriching of the carbon con­ tent, purifying and grinding of crude crystalline graphite |  |
| ex 2515 | Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm | Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm |  |
| ex 2516 | Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm | Cutting, by sawing or other­ wise, of stone (even if already sawn) of a thickness exceeding 25 cm |  |
| ex 2518 | Calcined dolomite | Calcination of dolomite not calcined |  |
| ex 2519 | Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead- burned (sintered) magnesia | Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used |  |
| ex 2520 | Plasters specially prepared for dentistry | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex 2524 | Natural asbestos fibres | Manufacture from asbestos concentrate |  |
| ex 2525 | Mica powder | Grinding of mica or mica waste |  |
| ex 2530 | Earth colours, calcined or powdered | Calcination or grinding of earth colours |  |
| Chapter 26 | Ores, slag and ash | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex Chapter 27 | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex 2707 | Oils in which the weight of the aromatic constituents exceeds that of the non- aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels | Operations of refining and/or one or more specific process­ (es) (a) | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. How­ ever, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |
| ex 2709 | Crude oils obtained from bituminous minerals | Destructive distillation of bituminous materials |  |
| 2710 | Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations | Operations of refining and/or one or more specific process­ (es) (b) | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. How­ ever, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |
| 2711 | Petroleum gases and other gaseous hydrocarbons | Operations of refining and/or one or more specific process­ (es) (b) | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. How­ ever, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |
| 2712 | Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured | Operations of refining and/or one or more specific process­ (es) (b) | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. How­ ever, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |
| 2713 | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials | Operations of refining and/or one or more specific process­ (es) (a) | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. How­ ever, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |
| 2714 | Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks | Operations of refining and/or one or more specific process­ (es) (a) | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. How­ ever, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |
| 2715 | Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs) | Operations of refining and/or one or more specific process­ (es) (a) | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. How­ ever, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |
| ex Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
| ex 2805 | ‘Mischmetall’ | Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex 2811 | Sulphur trioxide | Manufacture from sulphur dioxide | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
| ex 2833 | Aluminium sulphate | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex 2840 | Sodium perborate | Manufacture from disodium tetraborate pentahydrate | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
| ex Chapter 29 | Organic chemicals; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
| ex 2901 | Acyclic hydrocarbons for use as power or heating fuels | Operations of refining and/or one or more specific process­ (es) (a) | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. How­ ever, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |
| ex 2902 | Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels | Operations of refining and/or one or more specific process­ (es) (a) | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. How­ ever, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |
| ex 2905 | Metal alcoholates of alcohols of this heading and of ethanol | Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, pro­ vided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
| 2915 | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitro­ sated derivatives | Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2915 and 2916 used may not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
| ex 2932 | – Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20 % of the  ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
|  | – Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
| 2933 | Heterocyclic compounds with nitrogen hetero-atom(s) only | Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932 and 2933 used may not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
| 2934 | Nucleic acids and their salts; other heterocyclic compounds | Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed  20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
| ex Chapter 30 | Pharmaceutical products; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product |  |
| 3002 | Human blood; animal blood prepared for therapeutic, pro­ phylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of bio­ technological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products: |  |  |
|  | – Products consisting of two or more constituents which have been mixed together for therapeutic or prophy­ lactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, pro­ vided their value does not exceed 20 % of the ex-works price of the product |  |
|  | – Other: |  |  |
|  | – – human blood | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, pro­ vided their value does not exceed 20 % of the ex-works price of the product |  |
|  | – – animal blood prepared for therapeutic or pro­ phylactic uses | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, pro­ vided their value does not exceed 20 % of the ex-works price of the product |  |
|  | – – blood fractions other than antisera, haemoglobin, blood globulins and serum globulins | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, pro­ vided their value does not exceed 20 % of the ex-works price of the product |  |
|  | – – haemoglobin, blood globulins and serum globulins | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, pro­ vided their value does not exceed 20 % of the ex-works price of the product |  |
|  | – – other | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, pro­ vided their value does not exceed 20 % of the ex-works price of the product |  |
| 3003 and 3004 | Medicaments (excluding goods of heading No 3002, 3005 or  3006): |  |  |
|  | – Obtained from amikacin of heading No 2941 | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used pro­ vided their value, taken together, does not exceed  20 % of the ex works price of the product |  |
|  | – Other | Manufacture in which:   * all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the   ex-works price of the product;   * the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex Chapter 31 | Fertilisers; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
| ex 3105 | Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for:  – sodium nitrate  – calcium cyanamide  – potassium sulphate  – magnesium potassium sulphate | Manufacture in which:   * all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used pro­ vided their value does not exceed 20 % of the   ex-works price of the product;   * the value of all the materials used does not exceed 50 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
| ex Chapter 32 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
| ex 3201 | Tannins and their salts, ethers, esters and other derivatives | Manufacture from tanning extracts of vegetable origin | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
| 3205 | Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes (c) | Manufacture from materials of any heading, except headings Nos 3203, 3204 and 3205.  However, materials from heading No 3205 may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
| ex Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
| 3301 | Essential oils (terpeneless or not), including concretes and absolutes; resinoids;  extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic  by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils | Manufacture from materials of any heading, including materials of a different ‘group’ (d) in this heading. However, materials of the same group may be used, provided their value  does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does 40% of the  ex-works price of the product |
| ex Chapter 34 | Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, ‘dental waxes’ and dental preparations with a basis of plaster; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
| ex 3403 | Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight | Operations of refining and/or one or more specific process­ (es) (a) | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. How­ ever, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |
| 3404 | Artificial waxes and prepared waxes: |  |  |
|  | – With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |  |
|  | – Other | Manufacture from materials of any heading, except:   * hydrogenated oils having the character of waxes of heading No 1516; * fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading   No 3823; | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
|  |  | – materials of heading No 3404  However, these materials may be used provided their value does not exceed 20 % of the ex-works price of the product. |  |
| ex Chapter 35 | Albuminoidal substances; modified starches; glues; enzymes; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
| 3505 | Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches: |  |  |
|  | – Starch ethers and esters | Manufacture from materials of any heading, including other materials of heading No 3505 | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
|  | – Other | Manufacture from materials of any heading, except those of heading No 1108 | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
| ex 3507 | Prepared enzymes not else­ where specified or included | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| Chapter 36 | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
| ex Chapter 37 | Photographic or cinematographic goods; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
| 3701 | Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs: |  |  |
|  | – Instant print film for colour photography, in packs | Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702. However, materials from heading No 3702 may be used provided their value does not exceed 30 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
|  | – Other | Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading Nos 3701 and 3702 may be used provided their value taken together, does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
| 3702 | Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed | Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702 | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
| 3704 | Photographic plates, film paper, paperboard and textiles, exposed but not developed | Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704 | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
| ex Chapter 38 | Miscellaneous chemical products; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
| ex 3801 | – Colloidal graphite in sus­ pension in oil and semi- colloidal graphite; carbonaceous pastes for electrodes | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
|  | – Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils | Manufacture in which the value of all the materials of heading No 3403 used does not exceed 20 % of the  ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
| ex 3803 | Refined tall oil | Refining of crude tall oil | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
| ex 3805 | Spirits of sulphate turpentine, purified | Purification by distillation or refining of raw spirits of sulphate turpentine | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
| ex 3806 | Ester gums | Manufacture from resin acids | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
| ex 3807 | Wood pitch (wood tar pitch) | Distillation of wood tar | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
| 3808 | Insecticides, rodenticides, fungicides, herbicides, anti- sprouting products and plant- growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers) | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products |  |
| 3809 | Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products |  |
| 3810 | Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products |  |
| 3811 | Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti- corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils: |  |  |
|  | – Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals | Manufacture in which the value of all the materials of heading No 3811 used does not exceed 50 % of the  ex-works price of the product |  |
|  | – Other | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3812 | Prepared rubber accelerators; compound plasticizers for rubber or plastics, not else­ where specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3813 | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3814 | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or vanish removers | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3818 | Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3819 | Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3820 | Anti-freezing preparations and prepared de-icing fluids | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3822 | Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading No 3002 or 3006 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3823 | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols. |  |  |
|  | – Industrial monocarboxylic fatty acids, acid oils from refining | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
|  | – Industrial fatty alcohols | Manufacture from materials of any heading including other materials of heading No 3823 |  |
| 3824 | Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included: |  |  |
|  | – The following of this heading:  Prepared binders for foundry moulds or cores based on natural resinous products  Naphthenic acids, their water insoluble salts and their esters  Sorbitol other than that of heading No 2905 | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product |
|  | Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts  Ion exchangers  Getters for vacuum tubes  Alkaline iron oxide for the purification of gas  Ammoniacal gas liquors and spent oxide produced in coal gas purification  Sulphonaphthenic acids, their water insoluble salts and their esters  Fusel oil and Dippel’s oil  Mixtures of salts having different anions  Copying pastes with a basis of gelatin, whether or not on a paper or textile backing |  |  |
|  | – Other | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 3901 to 3915 | Plastics in primary forms, waste, parings and scrap, of plastic; except for heading Nos ex 3907 and 3912 for which the rules are set out below: |  |  |
|  | – Addition homopolymerization products in which a single monomer contributes more than 99 % by weight to the total polymer content | Manufacture in which:   * the value of all the materials used does not exceed 50 % of the ex-works price of the product; * the value of any materials of Chapter 39 used does not exceed 20 % of the   ex-works price of the pro­ duct (e) | Manufacture in which the value of all the materials used does not exceed 25 % of the  ex-works price of the product |
|  | – Other | Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (e) | Manufacture in which the value of all the materials used does not exceed 25 % of the  ex-works price of the product |
| ex 3907 | – Copolymer, made from polycarbonate and acrylonitrile-butadiene- styrene copolymer (ABS) | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product (e) |  |
|  | – Polyester | Manufacture in which:  -The value of any materials of all materials used do not exceed 50% of the ex-works price of the product;  -the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A) | Manufacture in which the value of all the materials used does not exceed 25 % of the  ex-works price of the product |
| 3912 | Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms | Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product |  |
| 3916 to 3921 | Semi-manufactures and articles of plastics; except for headings Nos ex 3916,  ex 3917, ex 3920 and  ex 3921, for which the rules are set out below: |  |  |
|  | – Flat products, further worked than only surface- worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked | Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the  ex-works price of the product |
|  | – Other: |  |  |
|  | – – Addition homopolymerization products in which a single monomer con­ tributes more than 99 % by weight to the total polymer content | Manufacture in which:   * the value of all the materials used does not exceed 50 % of the ex-works price of the product; * the value of any materials of Chapter 39 used does not exceed 20 % of the   ex-works price of the pro­ duct (e) | Manufacture in which the value of all the materials used does not exceed 25 % of the  ex-works price of the product |
|  | – – Other | Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (e) | Manufacture in which the value of all the materials used does not exceed 25 % of the  ex-works price of the product |
| ex 3916 and ex 3917 | Profile shapes and tubes | Manufacture in which:   * the value of all the materials used does not exceed 50 % of the ex-works price of the product; * the value of any materials classified within the same heading as the product does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the  ex-works price of the product |
| ex 3920 | – Ionomer sheet or film | Manufacture from a thermo­ plastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium | Manufacture in which the value of all the materials used does not exceed 25 % of the  ex-works price of the product |
|  | – Sheets of regenerated cellulose, polyamides or poly­ ethylene | Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product |  |
| ex 3921 | Foils of plastic, metallized | Manufacture from highly transparent polyester foils with a thickness of less than 23 micron (f) | Manufacture in which the value of all the materials used does not exceed 25 % of the  ex-works price of the product |
| 3922 to 3926 | Articles of plastics | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex Chapter 40 | Rubber and articles thereof; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex 4001 | Laminated slabs of crepe rubber for shoes | Lamination of sheets of natural rubber |  |
| 4005 | Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip | Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product |  |
| 4012 | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber: |  |  |
|  | – Retreaded pneumatic, solid or cushion tyres, of rubber | Retreading of used tyres |  |
|  | – Other | Manufacture from materials of any heading, except those of heading Nos 4011 or 4012 |  |
| ex 4017 | Articles of hard rubber | Manufacture from hard rubber |  |
| ex Chapter 41 | Raw hides and skins (other than furskins) and leather; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex 4102 | Raw skins of sheep or lambs, without wool on | Removal of wool from sheep or lamb skins, with wool on |  |
| 4104 to 4107 | Leather, without hair or wool, other than leather of heading Nos 4108 or 4109 | Retanning of pre-tanned leather | Manufacture in which all the materials used are classified within a heading other than that of the product |
| 4109 | Patent leather and patent laminated leather; metallized leather | Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50 % of the ex-works price of the product |  |
| Chapter 42 | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut) | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex Chapter 43 | Furskins and artificial fur; manufactures thereof; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex 4302 | Tanned or dressed furskins, assembled: |  |  |
|  | – Plates, crosses and similar forms | Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins |  |
|  | – Other | Manufacture from non- assembled, tanned or dressed furskins |  |
| 4303 | Articles of apparel, clothing accessories and other articles of furskin | Manufacture from non- assembled tanned or dressed furskins of heading No 4302 |  |
| ex Chapter 44 | Wood and articles of wood; wood charcoal; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex 4403 | Wood roughly squared | Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down |  |
| ex 4407 | Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger- jointed | Planing, sanding or finger- jointing |  |
| ex 4408 | Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed | Splicing, planing, sanding or finger-jointing |  |
| ex 4409 | Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed: |  |  |
|  | – Sanded or finger-jointed | Sanding or finger-jointing |  |
|  | – Beadings and mouldings | Beading or moulding |  |
| ex 4410 to ex 4413 | Beadings and mouldings, including moulded skirting and other moulded boards | Beading or moulding |  |
| ex 4415 | Packing cases, boxes, crates, drums and similar packings, of wood | Manufacture from boards not cut to size |  |
| ex 4416 | Casks, barrels, vats, tubs and other coopers’ products and parts thereof, of wood | Manufacture from riven staves, not further worked than sawn on the two principal surfaces |  |
| ex 4418 | – Builders’ joinery and carpentry of wood | Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used |  |
|  | –and Beadings mouldings | Beading or moulding |  |
| 4421 | Match splints; woodexen pegs or pins for footwear | Manufacture from wood of any heading except drawn wood of heading No 4409 |  |
| ex Chapter 45 | Cork and articles of cork; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 4503 | Articles of natural cork | Manufacture from cork of heading No 4501 |  |
| Chapter 46 | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| Chapter 47 | Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex Chapter 48 | Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex 4811 | Paper and paperboard, ruled, lined or squared only | Manufacture from paper- making materials of Chapter 47 |  |
| 4816 | Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes | Manufacture from paper- making materials of Chapter 47 |  |
| 4817 | Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery | Manufacturing in which:   * all the materials used are classified within a heading other than that of the product; * the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex 4818 | Toilet paper | Manufacture from paper- making materials of Chapter 47 |  |
| ex 4819 | Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; * the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex 4820 | Letter pads | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex 4823 | Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape | Manufacture from paper- making materials of Chapter 47 |  |
| ex Chapter 49 | Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 4909 | Printed or illustrated post­ cards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings | Manufacture from materials not classified within heading Nos 4909 or 4911 |  |
| 4910 | Calendars of any kind, printed, including calendar blocks: |  |  |
|  | – Calendars of the ‘perpetual’ type or with replaceable blocks mounted on bases other than paper or paper­ board | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; * the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
|  | – Other | Manufacture from materials not classified in heading Nos 4909 or 4911 |  |
| ex Chapter 50 | Silk; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex 5003 | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed | Carding or combing of silk waste |  |
| 5004 to  ex 5006 | Silk yarn and yarn spun from silk waste | Manufacture from (g):   * raw silk or silk waste carded or combed or other­ wise prepared for spinning, * other natural fibres not carded or combed or other­ wise prepared for spinning, * chemical materials or textile pulp, or * paper-making materials |  |
| 5007 | Woven fabrics of silk or of silk waste: | Manufacture from yarn (g) | Printing accompanied by at least two preparatory or finishing operations (such as scour­ing, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending  and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the  ex-works price of the product |
| ex Chapter 51 | Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 5106 to 5110 | Yarn of wool, of fine or coarse animal hair or of horsehair | Manufacture from (g):   * raw silk or silk waste carded or combed or other­ wise prepared for spinning, * natural fibres not carded or combed or otherwise pre­ pared for spinning, * chemical materials or textile pulp, or * paper-making materials |  |
| 5111 to 5113 | Woven fabrics of wool, of fine or coarse animal hair or of horsehair: | Manufacture from yarn (g) | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending  and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the  ex-works price of the product |
| ex Chapter 52 | Cotton; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 5204 to 5207 | Yarn and thread of cotton | Manufacture from (g):   * raw silk or silk waste carded or combed or other­ wise prepared for spinning, * natural fibres not carded or combed or otherwise pre­ pared for spinning, * chemical materials or textile pulp, or * paper-making materials |  |
| 5208 to 5212 | Woven fabrics of cotton: | Manufacture from yarn (g) | Printing accompanied by at least two preparatory or finishing operations (such as scour­ing, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending  and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the  ex-works price of the product |
| ex Chapter 53 | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 5306 to 5308 | Yarn of other vegetable textile fibres; paper yarn | Manufacture from (g):   * raw silk or silk waste carded or combed or other­ wise prepared for spinning, * natural fibres not carded or combed or otherwise pre­ pared for spinning, * chemical materials or textile pulp, or * paper-making materials |  |
| 5309 to 5311 | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: | Manufacture from yarn (g) | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending  and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the  ex-works price of the product |
| 5401 to 5406 | Yarn, monofilament and thread of man-made filaments | Manufacture from (g):   * raw silk or silk waste carded or combed or other­ wise prepared for spinning, * natural fibres not carded or combed or otherwise pre­ pared for spinning, * chemical materials or textile pulp, or * paper-making materials |  |
| 5407 and 5408 | Woven fabrics of man-made filament yarn: | Manufacture from yarn (g) | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending  and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the  ex-works price of the product |
| 5501 to 5507 | Man-made staple fibres | Manufacture from chemical materials or textile pulp |  |
| 5508 to 5511 | Yarn and sewing thread of man-made staple fibres | Manufacture from (g):   * raw silk or silk waste carded or combed or other­ wise prepared for spinning, * natural fibres not carded or combed or otherwise pre­ pared for spinning, * chemical materials or textile pulp, or * paper-making materials |  |
| 5512 to 5516 | Woven fabrics of man-made staple fibres: | Manufacture from yarn (g) | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending  and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the  ex-works price of the product |
| ex Chapter 56 | Wadding, felt and non- wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for: | Manufacture from (g):   * coir yarn, * natural fibres, * chemical materials or textile pulp, or * paper making materials |  |
| 5602 | Felt, whether or not impregnated, coated, covered or laminated: |  |  |
|  | – Needleloom felt | Manufacture from (g):   * natural fibres, * chemical materials or textile pulp |  |
|  | – Other | Manufacture from (g):   * natural fibres, * man-made staple fibres, or * chemical materials or textile pulp |  |
| 5604 | Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: |  |  |
|  | – Rubber thread and cord, textile covered | Manufacture from rubber thread or cord, not textile covered |  |
|  | – Other | Manufacture from (g):   * natural fibres not carded or combed or otherwise processed for spinning, * chemical materials or textile pulp, or * paper-making materials |  |
| 5605 | Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal | Manufacture from (g):   * natural fibres, * man-made staple fibres not carded or combed or other­ wise processed for spinning, * chemical materials or textile pulp, or * paper-making materials |  |
| 5606 | Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn; loop wale-yarn | Manufacture from (g):   * natural fibres, * man-made staple fibres not carded or combed or other­ wise processed for spinning, * chemical materials or textile pulp, or * paper-making materials |  |
| Chapter 57 | Carpets and other textile floor coverings: |  |  |
|  | – Of needleloom felt | Manufacture from (g):   * natural fibres, or * chemical materials or textile pulp   However jute fabric may be used as backing |  |
|  | – Of other felt | Manufacture from (g):   * natural fibres not carded or combed or otherwise processed for spinning, or * chemical materials or textile pulp |  |
|  | – Other | Manufacture from yarn (g).  However, jute fabric may be used as backing |  |
| ex Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for: | Manufacture from yarn (g) | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending  and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the  ex-works price of the product |
| 5805 | Hand-woven tapestries of the types gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapes­ tries (for example, petit point, cross stitch), whether or not made up | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 5810 | Embroidery in the piece, in strips or in motifs | Manufacture in which  the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 5901 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations | Manufacture from yarn |  |
| 5902 | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or vis­ cose rayon: | Manufacture from yarn |  |
| 5903 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902 | Manufacture from yarn | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending  and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the  ex-works price of the product |
| 5904 | Linoleum, whether or note cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape | Manufacture from yarn (g) |  |
| 5905 | Textile wall coverings: | Manufacture from yarn | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending  and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the  ex-works price of the product |
| 5906 | Rubberized textile fabrics, other than those of heading No 5902: | Manufacture from yarn |  |
| 5907 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back- cloths or the like | Manufacture from yarn | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending  and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the  ex-works price of the product |
| 5908 | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated: |  |  |
|  | – Incandescent gas mantles, impregnated | Manufacture from tubular knitted gas mantle fabric |  |
|  | – Other | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 5909 to 5911 | Textile articles of a kind suit­ able for industrial use: |  |  |
|  | – Polishing discs or rings other than of felt of heading No 5911 | Manufacture from yarn or waste fabrics or rags of heading No 6310 |  |
|  | – Woven fabrics, of a kind commonly used in paper­ making or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading  No 5911 | Manufacture from yarn (g) |  |
|  | – Other | Manufacture from yarn (g) |  |
| Chapter 60 | Knitted or crocheted fabrics | Manufacture from yarn (g): |  |
| Chapter 61 | Articles of apparel and clothing accessories, knitted or crocheted: |  |  |
|  | – Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form | Manufacture from fabric |  |
|  | – Other | Manufacture from yarn (g): |  |
| ex Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted; except for: | Manufacture from fabric |  |
| 6213 and 6214 | Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: |  |  |
|  | – Embroidered | Manufacture from yarn (h) (g) | Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (g) |
|  | – Other | Manufacture from yarn (h) (g), | Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending  and burling) where the value of the unprinted goods of heading Nos 6213 and 6214 used does not exceed 47,5 % of the  ex-works price of the product |
| 6217 | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading  No 6212: |  |  |
|  | – Embroidered | Manufacture from yarn (h) | Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the pro­ duct (h) |
|  | – Fire-resistant equipment of fabric covered with foil of aluminized polyester | Manufacture from yarn (h) | Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product (h) |
|  | – Interlinings for collars and cuffs, cut out | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; * the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| ex Chapter 63 | Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 6301 to 6304 | Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: |  |  |
|  | – Of felt, of nonwovens | Manufacture from (h)   * fibres, or * chemical materials or textile pulp |  |
|  | – Other: |  |  |
|  | – – Embroidered | Manufacture from yarn (i) (g), | Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed  40 % of the ex-works price of the product |
|  | – – Other | Manufacture from yarn (i) (g), |  |
| 6305 | Sacks and bags, of a kind used for the packing of goods | Manufacture from yarn (g): |  |
| 6306 | Tarpaulins, awnings and sun­ blinds; tents; sails for boats, sailboards or landcraft; camping goods: | Manufacture from fabric |  |
| 6307 | Other made-up articles, including dress patterns | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 6308 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up  into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed  25 % of the ex-works price of the set |  |
| ex Chapter 64 | Footwear, gaiters and the like; except for: | Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406 |  |
| 6406 | Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable  in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex Chapter 65 | Headgear and parts thereof, except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 6503 | Felt hats and other felt head­ gear, made from the hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed | Manufacture from yarn or textile fibres (g) |  |
| 6505 | Hats and other headgear, knit­ ted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed | Manufacture from yarn or textile fibres (g) |  |
| ex Chapter 66 | Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 6601 | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas) | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| Chapter 67 | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex Chapter 68 | Articles of stone, plaster, cement, asbestos, mica or similar materials; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex 6803 | Articles of slate or of agglomerated slate | Manufacture from worked slate |  |
| ex 6812 | Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate | Manufacture from materials of any heading |  |
| ex 6814 | Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials | Manufacture from worked mica (including agglomerated or reconstituted mica) |  |
| Chapter 69 | Ceramic products | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex Chapter 70 | Glass and glassware; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex 7003, ex 7004 and ex 7005 | Glass with a non-reflecting layer | Manufacture from materials of heading No 7001 |  |
| 7006 | Glass of heading No 7003, 7004 or 7005, bent, edge­ worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials: |  |  |
|  | – glass plate substrate coated with dielectric thin film, semi-conductor grade, in accordance with SEMII standards (j) | Manufacture from non-coated glass plate substrate of heading No 7006 |  |
|  | – other | Manufacture from materials of heading No 7001 |  |
| 7007 | Safety glass, consisting of toughened (tempered) or laminated glass | Manufacture from materials of heading No 7001 |  |
| 7008 | Multiple-walled insulating units of glass | Manufacture from materials of heading No 7001 |  |
| 7009 | Glass mirrors, whether or not framed, including rear-view mirrors | Manufacture from materials of heading No 7001 |  |
| 7010 | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass | Manufacture in which all the materials used are classified within a heading other than that of the product | Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the  ex-works price of the product |
| 7013 | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018) | Manufacture in which all the materials used are classified within a heading other than that of the product | Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product  or  Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand- blown glassware does not exceed 50 % of the ex-works price of the product |
| ex 7019 | Articles (other than yarn) of glass fibres | Manufacture from:   * uncoloured slivers, rovings, yarn or chopped strands, or * glass wool |  |
| ex Chapter 71 | Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex 7101 | Natural or cultured pearls, graded and temporarily strung for convenience of transport | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex 7102, ex 7103 and ex 7104 | Worked precious or semi- precious stones (natural, synthetic or reconstructed) | Manufacture from unworked precious or semi-precious stones |  |
| 7106, 7108 and 7110 | Precious metals: |  |  |
|  | – Unwrought | Manufacture from materials not classified within heading No 7106, 7108 or 7110 | Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108  or 7110 or  Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals |
|  | – Semi-manufactured or in powder form | Manufacture from unwrought precious metals |  |
| ex 7107, ex 7109 and ex 7111 | Metals clad with precious metals, semi-manufactured | Manufacture from metals clad with precious metals, unwrought |  |
| 7116 | Articles of natural or cultured pearls, precious or semi- precious stones (natural, synthetic or reconstructed) | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 7117 | Imitation jewellery | Manufacture in which all the materials used are classified within a heading other than that of the product | Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| ex Chapter 72 | Iron and steel; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 7207 | Semi-finished products of iron or non-alloy steel | Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205 |  |
| 7208 to 7216 | Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel | Manufacture from ingots or other primary forms or semi- finished materials of headings No 7206 or 7207 |  |
| 7217 | Wire of iron or non-alloy steel | Manufacture from semi- finished materials of heading No 7207 |  |
| ex 7218 | Semi-finished products | Manufacture from materials of headings No 7201, 7202, 7203, 7204 or 7205 |  |
| 7219 to 7222 | Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel | Manufacture from ingots or other primary forms or semi- finished materials of heading No 7218 |  |
| 7223 | Wire of stainless steel | Manufacture from semi- finished materials of heading No 7218 |  |
| ex 7224 | Semi-finished products | Manufacture from materials of headings No 7201, 7202, 7203, 7204 or 7205 |  |
| 7225 to 7228 | Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel | Manufacture from ingots or other primary forms or semi- finished materials of headings No 7206, 7207, 7218 or 7224 |  |
| 7229 | Wire of other alloy steel | Manufacture from semi- finished materials of heading No 7224 |  |
| ex Chapter 73 | Articles of iron or steel; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex 7301 | Sheet piling | Manufacture from materials of heading No 7206 |  |
| 7302 | Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rackrails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole pates (base plates), rail clips, bed­ plates, ties and other material specialized for jointing or fixing rails | Manufacture from materials of heading No 7206 |  |
| 7304, 7305 and 7306 | Tubes, pipes and hollow pro­ files, of iron (other than cast iron) or steel | Manufacture from materials of heading No 7206, 7207,  7218 or 7224 |  |
| ex 7307 | Tube or pipe fittings of stainless steel(ISO No X5CrNiMo 1712), consisting of several parts | Turning, drilling, reaming, threading, deburring and sand­ blasting of forged blanks the value of which does not exceed 35 % of the ex-works price of the product |  |
| 7308 | Structures (excluding prefabricated buildings of heading  No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel | Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used |  |
| ex 7315 | Skid chain | Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50 % of the ex-works price of the product |  |
| ex Chapter 74 | Copper and articles thereof; except for: | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; * the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 7401 | Copper mattes; cement copper (precipitated copper) | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 7402 | Unrefined copper; copper anodes for electrolytic refining | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 7403 | Refined copper and copper alloys, unwrought: |  |  |
|  | – Refined copper | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
|  | – Copper alloys and refined copper containing other elements | Manufacture from refined cop­ per, unwrought, or waste and scrap of copper |  |
| 7404 | Copper waste and scrap | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 7405 | Master alloys of copper | Manufacture in which all the materials used are classified within a heading other than U that of the product |  |
| ex Chapter 75 | Nickel and articles thereof; except for: | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; * the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 7501 to 7503 | Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex Chapter 76 | Aluminium and articles thereof; except for: | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; * the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 7601 | Unwrought aluminium | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; and * the value of all the materials used does not exceed 50 % of the ex-works price of the product | Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium |
| 7602 | Aluminium waste or scrap | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex 7616 | Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium | Manufacture in which:   * all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, rein­ forcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; * the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| Chapter 77 | Reserved for possible future use in Goods Classification Table |  |  |
| ex Chapter 78 | Lead and articles thereof; except for: | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; * the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 7801 | Unwrought lead: |  |  |
|  | – Refined lead | Manufacture from ‘bullion’ or ‘work’ lead |  |
|  | – Other | Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used |  |
| 7802 | Lead waste and scrap | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex Chapter 79 | Zinc and articles thereof; except for: | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; * the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 7901 | Unwrought zinc | Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used |  |
| 7902 | Zinc waste and scrap | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex Chapter 80 | Tin and articles thereof; except for: | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; * the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 8001 | Unwrought tin | Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used |  |
| 8002 and 8007 | Tin waste and scrap; other articles of tin | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| Chapter 81 | Other base metals; cermets; articles thereof: |  |  |
|  | – Other base metals, wrought; articles thereof | Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50 % of the ex-works price of the product |  |
|  | – Other | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex Chapter 82 | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 8206 | Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale | Manufacture in which all the materials used are classified within a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set pro­ vided their value does not exceed 15 % of the ex-works price of the set |  |
| 8207 | Interchangeable tools for hand tools, whether or not power- operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning,  or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; * the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8208 | Knives and cutting blades, for machines or for mechanical appliances | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; * the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| ex 8211 | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208 | Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used |  |
| 8214 | Other articles of cutlery (for example, hair clippers, butchers’ or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files) | Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used |  |
| 8215 | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware | Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used |  |
| ex Chapter 83 | Miscellaneous articles of base metal; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex 8302 | Other mountings, fittings and similar articles suitable for buildings, and automatic door closers | Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8302 may be used pro­ vided their value does not exceed 20 % of the ex-works price of the product |  |
| ex 8306 | Statuettes and other ornaments, of base metal | Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used pro­ vided their value does not exceed 30 % of the ex-works price of the product |  |
| ex Chapter 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for: | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; * the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the  ex-works price of the product |
| ex 8401 | Nuclear fuel elements | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the final product |  |
| 8402 | Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; * the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the  ex-works price of the product |
| 8403 and ex 8404 | Central heating boilers other than those of heading No 8402 and auxiliary plant for central heating boilers | Manufacture in which all the materials used are classified within a heading other than heading No 8403 or 8404 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8406 | Steam turbines and other vapour turbines | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8407 | Spark-ignition reciprocating or rotary internal combustion piston engines | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8408 | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8409 | Parts suitable for use solely or principally with the engines of heading No 8407 or 8408 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8411 | Turbo-jets, turbo propellers and other gas turbines | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; * the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the  ex-works price of the product |
| 8412 | Other engines and motors | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| ex 8413 | Rotary positive displacement pumps | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; * the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the  ex-works price of the product |
| ex 8414 | Industrial fans, blowers and the like | Manufacture in which:  – all the materials used are classified within a heading other than that of the product; | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|  |  | – the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8415 | Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8418 | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415 | Manufacture in which:  – all the materials used are classified within a heading other than that of the product; | Manufacture in which the value of all the materials used does not exceed 25 % of the  ex-works price of the product |
|  |  | – the value of all the materials used does not exceed 40 % of the ex-works price of the product; |  |
|  |  | – the value of all the non- originating materials used does not exceed the value of the originating materials used |  |
| ex 8419 | Machines for wood, paper pulp and paperboard industries | Manufacture:  – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | – where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product |  |
| 8420 | Calendering or other rolling machines, other than for metals or glass, and cylinders therefor | Manufacture:  – in which the value of all the materials used does not exceed 40 % of the  ex-works price of the product; | Manufacture in which the value of all the materials used does not exceed 30 % of the  ex-works price of the product |
|  |  | – where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product |  |
| 8423 | Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds | Manufacture in which:  – all the materials used are classified within a heading other than that of the product; | Manufacture in which the value of all the materials used does not exceed 25 % of the  ex-works price of the product |
|  |  | – the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8425 to 8428 | Lifting, handling, loading or unloading machinery | Manufacture:  – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | – where, within the above limit, the materials classified within heading  No 8431 are only used up to a value of 10 % of the ex-works price of the product |  |
| 8429 | Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: |  |  |
|  | – Road rollers | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
|  | – Other | Manufacture:  – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  | – where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product |  |
| 8430 | Other moving, grading, level­ ling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile- drivers and pile-extractors; snow-ploughs and snow- blowers | Manufacture:  – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | – where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product |  |
| ex 8431 | Parts suitable for use solely or principally with road rollers | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8439 | Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard | Manufacture:  – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | – where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product |  |
| 8441 | Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds | Manufacture:  – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | – where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product |  |
| 8444 to 8447 | Machines of these headings for use in the textile industry | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| ex 8448 | Auxiliary machinery for use with machines of headings Nos 8444 and 8445 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8452 | Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles: |  |  |
|  | – Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor | Manufacture: |  |
| – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; |
| – where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used; |
| – the thread tension, crochet and zigzag mechanisms used are already originating |
|  | – Other | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8456 to 8466 | Machine-tools and machines and their parts and accessories of headings Nos 8456 to 8466 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8469 to 8472 | Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines) | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8480 | Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 8482 | Ball or roller bearings | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; * the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8484 | Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8485 | Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| ex Chapter 85 | Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for: | Manufacture in which  – all the materials used are classified within a heading other than that of the product; | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | – the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8501 | Electric motors and generators (excluding generating sets) | Manufacture:  – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | – where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 10 % of the ex-works price of the product |  |
| 8502 | Electric generating sets and rotary converters | Manufacture:  – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; | Manufacture in which the value of all the materials used does not exceed 30 % of the  ex-works price of the product |
|  |  | – where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 10 % of the ex-works price of the product |  |
| ex 8504 | Power supply units for automatic data-processing machines | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| ex 8518 | Microphones and stands there­ for; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets | Manufacture:  – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|  |  | – where the value of all the non-originating materials used does not exceed the value of the originating materials used |  |
| 8519 | Turntables (record-decks), record-players, cassette- players and other sound reproducing apparatus, not incorporating a sound recording device | Manufacture:  – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | – where the value of all the non-originating materials used does not exceed the value of the originating materials used |  |
| 8520 | Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device | Manufacture:  – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | – where the value of all the non-originating materials used does not exceed the value of the originating materials used |  |
| 8521 | Video recording or reproducing apparatus, whether or not incorporating a video tuner | Manufacture:  – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | – where the value of all the non-originating materials used does not exceed the value of the originating materials used |  |
| 8522 | Parts and accessories suitable for use solely or principally with the apparatus of heading Nos 8519 to 8521 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8523 | Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8524 | Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37: |  |  |
|  | – Matrices and masters for the production of records | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
|  | – Other | Manufacture:  – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  | – where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 10 % of the ex-works price of the product |  |
| 8525 | Transmission apparatus for radio-telephony, radio- telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video cam­ era recorders | Manufacture:  – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|  |  | – where the value of all the non-originating materials used does not exceed the value of the originating materials used |  |
| 8526 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus | Manufacture: | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|  |  | – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; |  |
|  |  | – where the value of all the non-originating materials used does not exceed the value of the originating materials used |  |
| 8527 | Reception apparatus for radio- telephony, radio-telegraphy or radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock | Manufacture:  – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|  |  | – where the value of all the non-originating materials used does not exceed the value of the originating materials used |  |
| 8528 | Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors | Manufacture:  – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|  |  | – where the value of all the non-originating materials used does not exceed the value of the originating materials used |  |
| 8529 | Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528: |  |  |
|  | – Suitable for use solely or principally with video recording or reproducing apparatus | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
|  | – Other | Manufacture:  – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|  | – where the value of all the non-originating materials used does not exceed the value of the originating materials used |  |
| 8535 and 8536 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits | Manufacture:  – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | – where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product |  |
| 8537 | Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517 | Manufacture:   * in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; * where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex 8541 | Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips | Manufacture in which:  – all the materials used are classified within a heading other than that of the product; | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|  |  | – the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8542 | Electronic integrated circuits and microassemblies | Manufacture:  – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|  |  | – where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product |  |
| 8544 | Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8545 | Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8546 | Electrical insulators of any material | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8547 | Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insula­ tors of heading No 8546; electrical conduit tubing and  joints therefor, of base metal lined with insulating material | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8548 | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included else­ where in this Chapter | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| ex Chapter 86 | Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment of all kinds; except for: | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8608 | Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland water­ ways, parking facilities, port installations or airfields; parts of the foregoing | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; * the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex Chapter 87 | Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for: | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8709 | Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station plat­ forms; parts of the foregoing vehicles | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; * the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8710 | Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; * the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8711 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars: |  |  |
|  | – With reciprocating internal combustion piston engine of a cylinder capacity: |  |  |
|  | – – Not exceeding 50 cc | Manufacture:   * in which the value of all the materials used does not exceed 40 % of the ex- works price of the product; * where the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product |
|  | – – Exceeding 50 cc | Manufacture:  – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|  | – where the value of all the non-originating materials used does not exceed the value of the originating materials used |  |
|  | – Other | Manufacture:  – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  | – where the value of all the non-originating materials used does not exceed the value of the originating materials used |  |
| ex 8712 | Bicycles without ball bearings | Manufacture from materials not classified in heading No 8714 | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8715 | Baby carriages and parts thereof | Manufacture in which:  – all the materials used are classified within a heading other than that of the product; | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | – the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 8716 | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof | Manufacture in which:  – all the materials used are classified within a heading other than that of the product; | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | – the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| ex Chapter 88 | Aircraft, spacecraft, and parts thereof; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 8804 | Rotochutes | Manufacture from materials of any heading including other materials of heading No 8804 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8805 | Aircraft launching gear; deck- arrestor or similar gear; ground flying trainers; parts of the foregoing articles | Manufacture in which all the materials used are classified within a heading other than that of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| Chapter 89 | Ships, boats and floating structures | Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for: | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; * the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9001 | Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9002 | Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9004 | Spectacles, goggles and the like, corrective, protective or other | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| ex 9005 | Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor | Manufacture in which:  – all the materials used are classified within a heading other than that of the product;  – the value of all the materials used does not exceed 40 % of the ex-works price of the product;  – the value of all the non- originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex 9006 | Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs | Manufacture in which:  – all the materials used are classified within a heading other than that of the product;  – the value of all the materials used does not exceed 40 % of the ex-works price of the product;  – the value of all the non- originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9007 | Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus | Manufacture in which:  – all the materials used are classified within a heading other than that of the product;  – the value of all the materials used does not exceed 40 % of the ex-works price of the product;  – the value of all the non- originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9011 | Compound optical micro­ scopes, including those for photomicrography, cinephoto micrography or microprojection | Manufacture in which:  – all the materials used are classified within a heading other than that of the product;  – the value of all the materials used does not exceed 40 % of the ex-works price of the product;  – the value of all the non- originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex 9014 | Other navigational instruments and appliances | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9015 | Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9016 | Balances of a sensitivity of 5 cg or better, with or without weights | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9017 | Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9018 | Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments: |  |  |
|  | – Dentists’ chairs incorporating dental appliances or dentists’ spittoons | Manufacture from materials of any heading, including other materials of heading No 9018 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|  | – Other | Manufacture in which:  – all the materials used are classified within a heading other than that of the product; | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|  | – the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9019 | Mechano-therapy appliances; massage apparatus; psycho­ logical aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus | Manufacture in which:  – all the materials used are classified within a heading other than that of the product; | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|  |  | – the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9020 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replace­ able filters | Manufacture in which:  – all the materials used are classified within a heading other than that of the product; | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|  |  | – the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9024 | Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics) | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9025 | Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9026 | Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9027 | Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9028 | Gas, liquid or electricity sup­ ply or production meters, including calibrating meters therefor: |  |  |
|  | – Parts and accessories | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
|  | – Other | Manufacture:   * in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; * where the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9029 | Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading Nos 9014 or 9015; stroboscopes | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9030 | Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9031 | Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9032 | Automatic regulating or con­ trolling instruments and apparatus | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9033 | Parts and accessories (not specified or included else­ where in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| ex Chapter 91 | Clocks and watches and parts thereof; except for: | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9105 | Other clocks | Manufacture:  – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | – where the value of all the non-originating materials used does not exceed the value of the originating materials used |  |
| 9109 | Clock movements, complete and assembled | Manufacture:  – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | – where the value of all the non-originating materials used does not exceed the value of the originating materials used |  |
| 9110 | Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements | Manufacture:  – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | – where, within the above limit, the materials classified within heading  No 9114 are only used up to a value of 10 % of the ex-works price of the product |  |
| 9111 | Watch cases and parts thereof | Manufacture in which:  – all the materials used are classified within a heading other than that of the product; | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | – the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9112 | Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof | Manufacture in which:  – all the materials used are classified within a heading other than that of the product; | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|  |  | – the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| 9113 | Watch straps, watch bands and watch bracelets, and parts thereof: |  |  |
|  | – Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
|  | – Other | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| Chapter 92 | Musical instruments; parts and accessories of such articles | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |  |
| Chapter 93 | Arms and ammunition; parts and accessories thereof | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex Chapter 94 | Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 9401 and ex 9403 | Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m2 or less | Manufacture in which all the materials used are classified in a heading other than that of the product  or  Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided:   * its value does not exceed 25 % of the ex-works price of the product; * all the other materials used are already originating and are classified in a heading other than heading No 9401 or 9403 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 9405 | Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 9406 | Prefabricated buildings | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex Chapter 95 | Toys, games and sports requisites; parts and accessories thereof; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| 9503 | Other toys; reduced-size (‘scale’) models and similar recreational models, working or not; puzzles of all kinds | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; * the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex 9506 | Golf clubs and parts thereof | Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly shaped blocks for making golf club heads may be used |  |
| ex Chapter 96 | Miscellaneous manufactured articles; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product |  |
| ex 9601 and ex 9602 | Articles of animal, vegetable or mineral carving materials | Manufacture from ‘worked’ carving materials of the same heading |  |
| ex 9603 | Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 9605 | Travel sets for personal toilet, sewing or shoe or clothes cleaning | Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15 % of the ex-works price of the set |  |
| 9606 | Buttons, press-fasteners, snap- fasteners and press-studs, but­ ton moulds and other parts of these articles; button blanks | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; * the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| 9608 | Ball-points pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen­ holders, pencil-holders and similar holders; parts (including caps and clips) of the fore­ going articles, other than those of heading No 9609 | Manufacture in which all the materials used are classified within a heading other than that of the product.  However, nibs or nib-points classified within the same heading may be used |  |
| 9612 | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes | Manufacture in which:   * all the materials used are classified within a heading other than that of the product; * the value of all the materials used does not exceed 50 % of the ex-works price of the product |  |
| ex 9613 | Lighters with piezo-igniter | Manufacture in which the value of all the materials of heading No 9613 used does not exceed 30 % of the  ex-works price of the product |  |
| ex 9614 | Smoking pipes and pipe bowls | Manufacture from roughly shaped blocks |  |
| Chapter 97 | Works of art, collectors’ pieces and antiques | Manufacture in which all the materials used are classified within a heading other than that of the product |  |

* 1. For the special conditions relating to ‘specific processes’, see Introductory Notes 7.1 and 7.3.
  2. For the special conditions relating to ‘specific processes’, see Introductory Note 7.2.
  3. Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacturing of colouring preparations, provided they are not classified in another heading in Chapter 32.
  4. A ‘group’ is regarded as any part of the heading separated from the rest by a semi-colon.
  5. In the case of the products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.
  6. The following foils shall be considered as highly transparent: foils, the optical dimming of which - measured according to ASTM-D 1003-16 by a hazefactor of less than 2 %.
  7. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
  8. See Introductory Note 6.
  9. For knitted or crocheted articles, not elastic or rubberized, obtained by sewing or assembly pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.
  10. SEMII-Semiconductor Equipment and Materials Institute Incorporated

**ANNEX II(a)**

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

The products mentioned in the list may not all be covered by the United Kingdom – Pacific States Agreement. It is therefore necessary to consult the other parts of the United Kingdom -Pacific States Agreement.

Common provisions

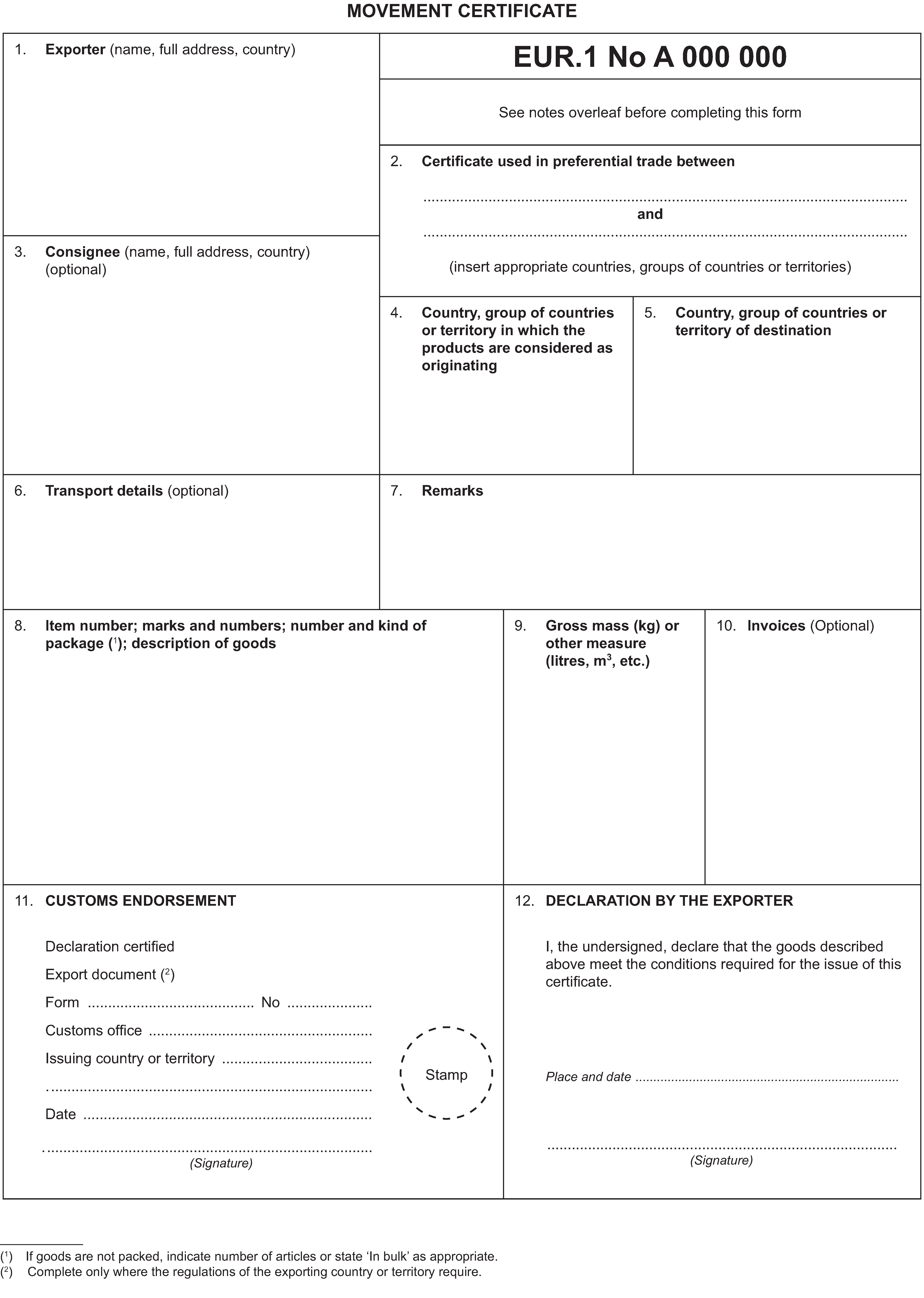
1. For the products described in the table below, the following rules may also apply instead of the rules set out in Annex II.
2. A proof of origin issued or made out pursuant to this Annex shall contain the following statement in English: ‘Derogation – Annex II(a) of Protocol … – Materials of HS heading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

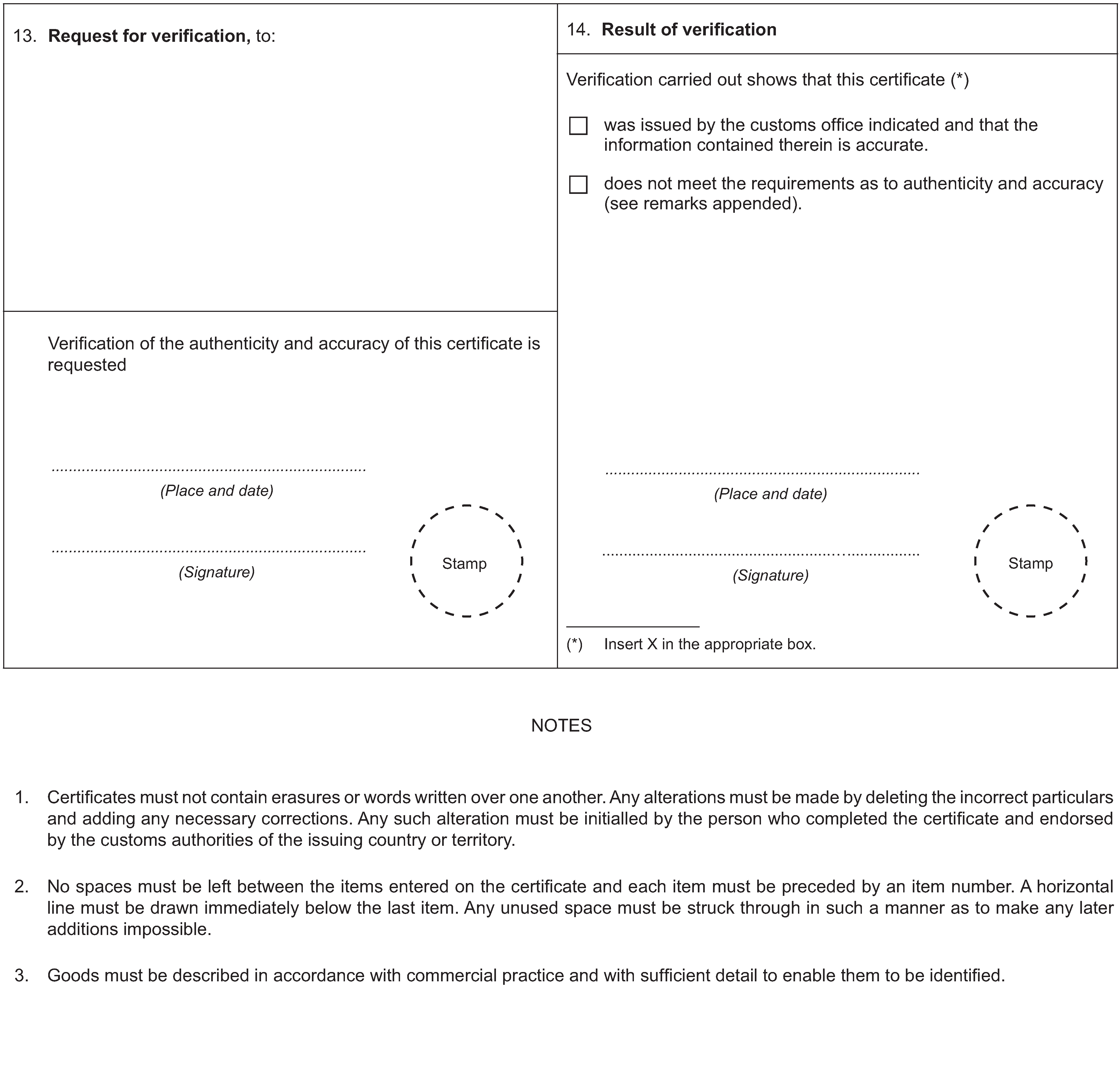
|  |  |  |  |
| --- | --- | --- | --- |
| Chapter/heading | Description of product | Working or processing, carried out on non- originating materials, which confers originating status | |
| ex Chapter 4 | Dairy produce:  — with a content of materials of Chapter 17 not more than 20 % by weight | Manufacture in which all the materials of Chapter 4 used are wholly obtained | |
| Chapter 6 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage | Manufacture in which all the materials of Chapter 6 used are wholly obtained | |
| ex Chapter 8 | Edible fruit and nuts; peel of citrus fruits or melons:  — with a content of materials of Chapter 17 not more than 20 % by weight | Manufacture in which all the materials of Chapter 8 used are wholly obtained | |
| ex 1101 to ex 1104 | Products of the milling industry, of cereals other than rice | Manufacture from cereals of Chapter 10, other than rice of heading No 1006 | |
| 1301 | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams) | Manufacture in which the value of all the materials of heading No 1301 used does not exceed 60 % of the ex-works price of the product | |
| ex 1302 | Vegetable saps and extracts; pectics sub­ stances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:  — other than mucilages and thickeners, modified, derived from vegetable products | Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product | |
| Chapter 14 | Vegetable plaiting materials; vegetable products not elsewhere specified or included | Manufacture from materials of any heading except that of the product | |
| ex 1506 | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:  — other than solid fractions | Manufacture from materials of any heading except that of the product | |
| ex 1507 to ex 1515 | Vegetable oils and their fractions:  — other than olive oils under headings No 1509 and 1510 | Manufacture from materials of any heading except that of the product |
| ex 1516 | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further pre­ pared:  — fats and oils and their fractions of hydrogenated castor oil, so called ‘opal wax’ | Manufacture from materials classified in a heading other than that of the product |
| ex Chapter 18 | Cocoa and cocoa preparations:  — with a content of materials of Chapter 17 not more than 20 % by weight | Manufacture from materials of any heading, except that of the product |
| ex 1901 | Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa in more than 40 % by weight calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings No 0401 to 0404, not containing cocoa in more than 5 % by weight calculated on a totally defatted basis, not elsewhere specified or included:  — with a content of materials of Chapter 17 not more than 20 % by weight | Manufacture from materials of any heading, except that of the product |
| 1902 | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared: | |
| — containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs | Manufacture in which all the products of Chapter 11 used are originating |
| — containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs | Manufacture in which:   * all the products of Chapter 11 used are originating, * all the materials of Chapters 2 and 3 used are wholly obtained |
| 1903 | Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, sifting or similar forms:  — with a content of materials of heading No 1108.13 (potato starch) not more than 20 % by weight | Manufacture from materials of any heading, except that of the product |
| 1904 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included:  — with a content of materials of Chapter 17 not more than 20 % by weight | Manufacture:   * from materials of any heading, except those of heading No 1806, * in which all the products of Chapter 11 used are originating |
| 1905 | Bread, pastry, cakes, biscuits and other bakers’ wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products | Manufacture in which all the products of Chapter 11 used are originating |
| ex Chapter 20 | Preparations of vegetables, fruit, nuts or other parts of plants:   * from materials other than those of subheading No 0711.51; * from materials other than of headings No 2002, 2003, 2008 and 2009; * with a content of materials of Chapter 17 not more than 20 % by weight | Manufacture from materials of any heading except that of the product  or  Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product |
| ex Chapter 21 | Miscellaneous edible preparations:  — with a content of materials of Chapters 4 and 17 not more than 20 % by weight | Manufacture from materials of any heading except that of the product  or  Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product |
| ex Chapter 23 | Residues and waste from the food industries; prepared animal fodder:  — with a content of maize or materials of Chapters 2, 4 and 17 not more than 20 % by weight | Manufacture from materials of any heading except that of the product  or  Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product |
| ex 2402 | Cigars, cheroots, cigarillos and cigarettes of tobacco | Manufacture in which at least 60 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used must already be originating |

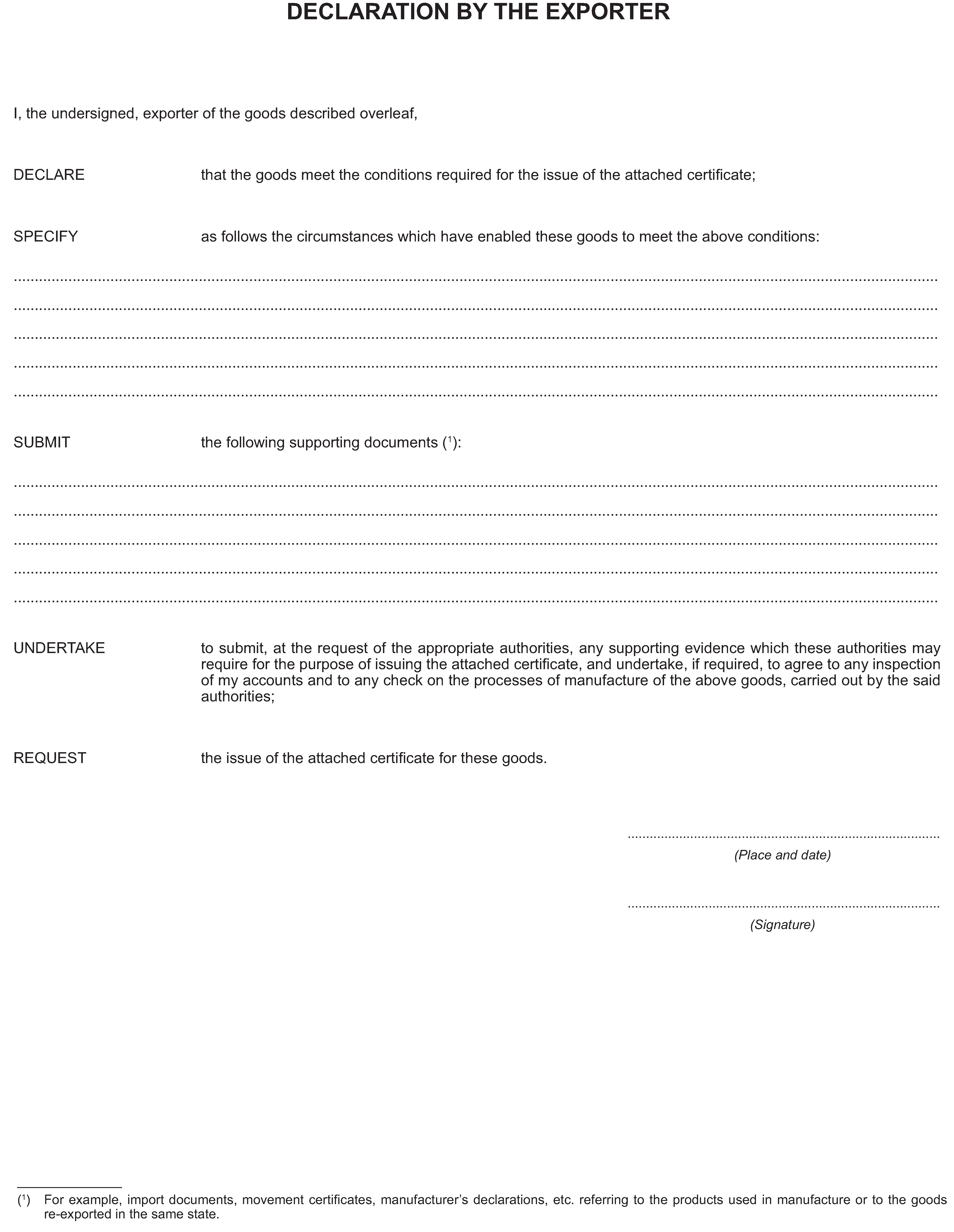
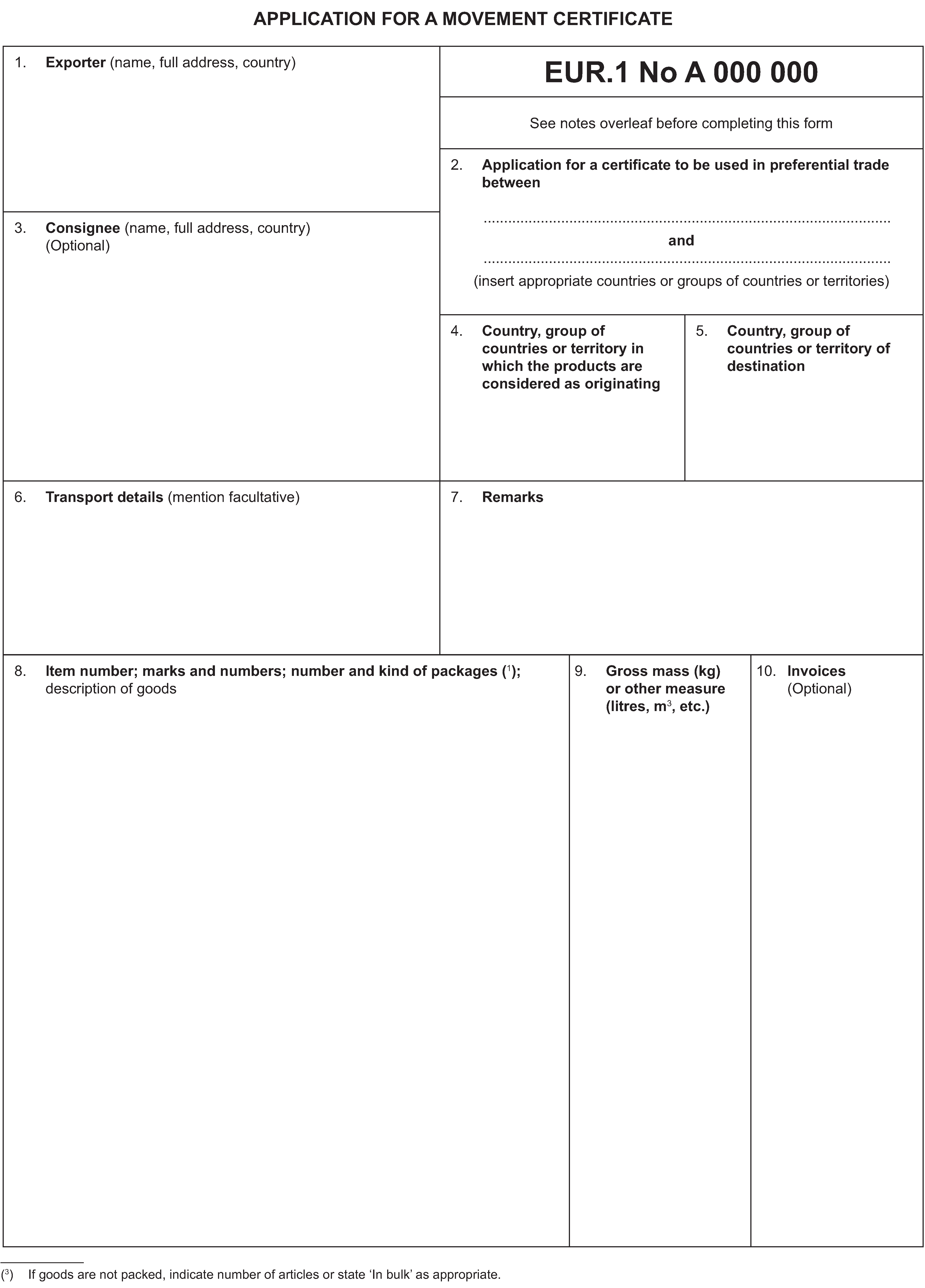
**ANNEX III**

**Form for movement certificate**

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







**ANNEX IV**

**Invoice Declaration**

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

English version

The exporter of the products covered by this document (customs authorisation No …[[2]](#footnote-3) declares that, except where otherwise clearly indicated, these products are of … [[3]](#footnote-4)preferential origin.

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

(Place and date) [[4]](#footnote-5)

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

(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script [[5]](#footnote-6))

**ANNEX V A**

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

I, the undersigned, declare that the goods listed on this invoice ……………………………………………………….([[6]](#footnote-7)) were produced in ……………………………………………………….([[7]](#footnote-8)) and satisfy the rules of origin governing preferential trade between the Pacific States and the UK.

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

……………………………………………………….([[8]](#footnote-9))……………………………………………………….([[9]](#footnote-10))

………………………………….([[10]](#footnote-11))

**ANNEX V B**

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

I, the undersigned, declare that the goods listed on this invoice ……………………….([[11]](#footnote-12)) were produced in …………………… ([[12]](#footnote-13)) and incorporate the following components or materials which do not have a Pacific State, other ACP State, OCT, UK or EU origin for preferential trade.

……………………………………………………….([[13]](#footnote-14)) ……………………………………………………….([[14]](#footnote-15)) ……………………………………………………….([[15]](#footnote-16))

……………………………………………………….……………………………………………………….……………………………………………………….……………………………………………………….……………………………………………………….……………………………………………………….……………………………………………………….……………………………………………………….……………………………………………………….([[16]](#footnote-17))

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

……………………………………………………….([[17]](#footnote-18))……………………………………………………….([[18]](#footnote-19))

………………………………….([[19]](#footnote-20))

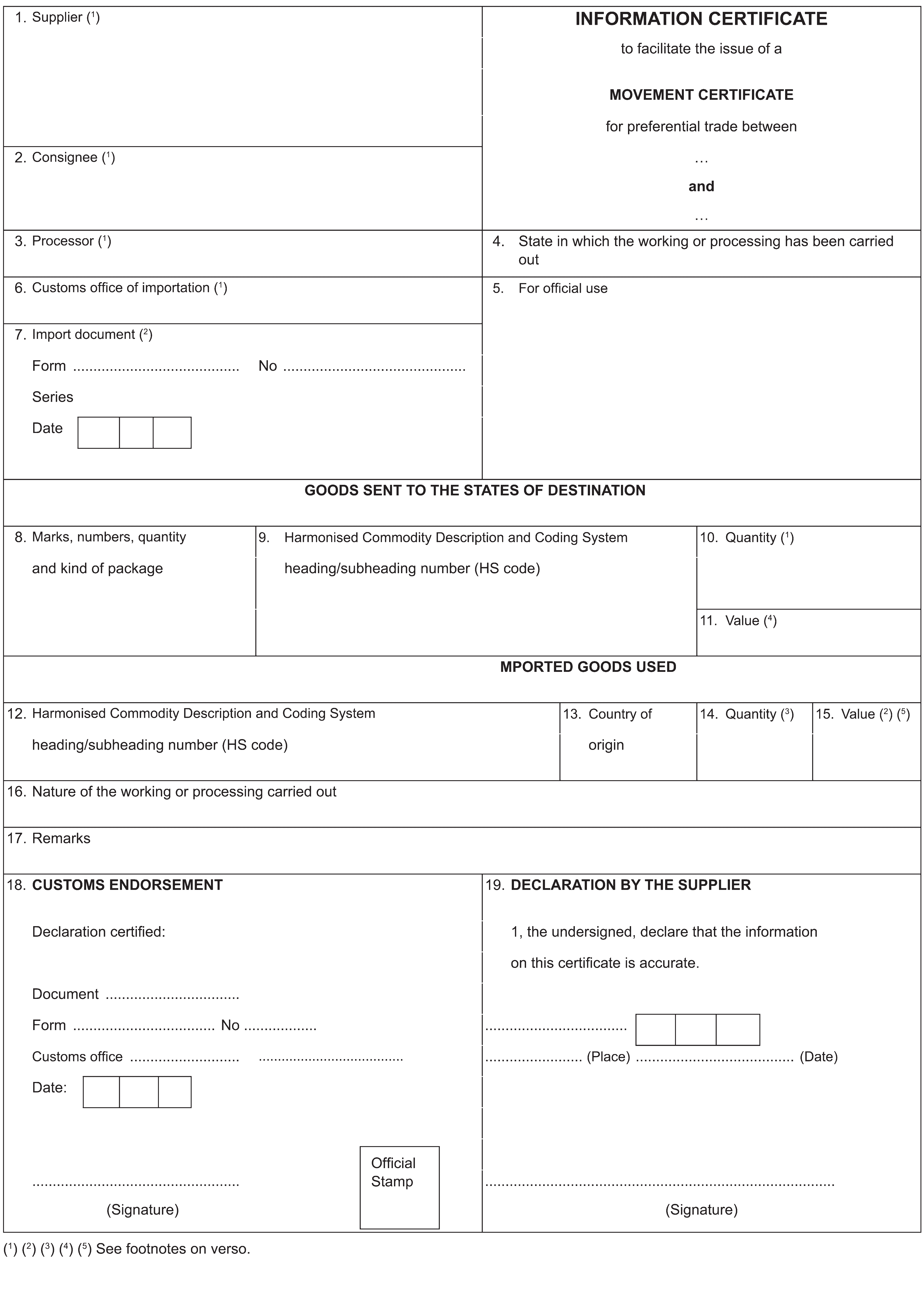
Note

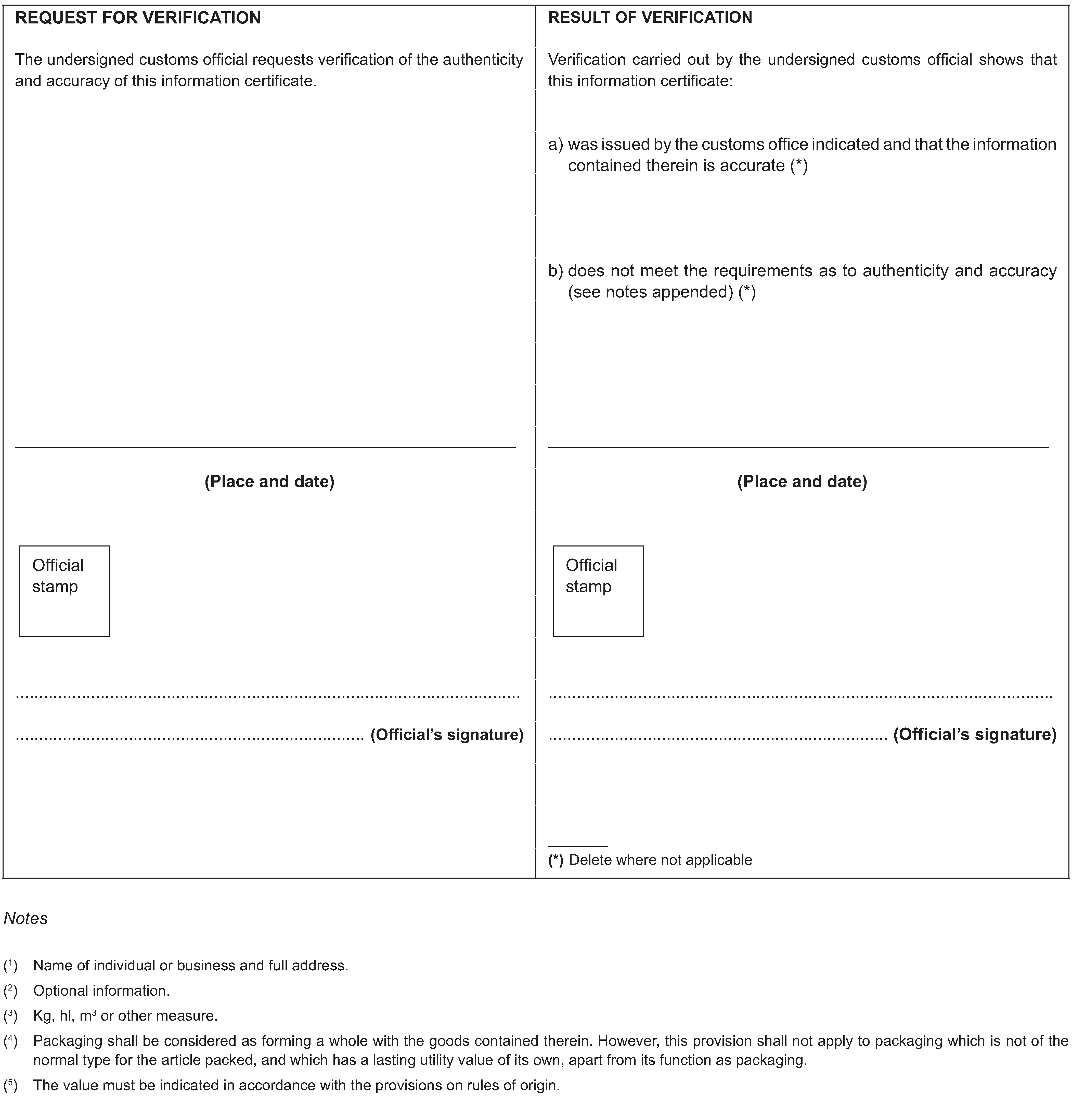
The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a supplier’s declaration. The footnotes do not have to be reproduced.

**ANNEX VI**

**Information Certificate**

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





**ANNEX VII**

**Form for application for a derogation**

|  |  |
| --- | --- |
| 1. Commercial description of the finished product  1.1 Customs classification (commodity code) | 2. Anticipated annual quantity of exports to the UK (weight, number of pieces, metres or other unit) |
| 3. Commercial description of third country materials  Customs classification (H.S. code) | 4. Anticipated annual quantity of third country materials to be used |
| 5. Value of third country materials | 6. Value of finished products |
| 7. Origin of third country materials | 8. Reasons why the rule of origin for the finished product cannot be fulfilled |
| 9. Commercial description of materials originating in States or territories referred to in Articles 3 and 4 to be used | 10.Anticipated annual quantity of materials originating in States or territories referred to in Articles 3 and 4 to be used |
| 11. Value of materials of States or territories referred to in Articles 3 and 4 | 12. Working or processing carried out in States or territories referred to in Articles 3 and 4 on third country materials without obtaining origin |
| 13. Duration requested for derogation from ……………………………… to ……………………………… | 14. Detailed description of working and processing in the Pacific State(s): |
| 15.Capital structure of the firm concerned | 16. Amount of investments made/foreseen |
| 17. Staff employed/expected | 18. Value added by the working or processing in the Pacific State(s):  18.1 Labour:  18.2 Overheads:  18.3 Others: |
| 19. Other possible sources of supply for materials | 20. Possible developments to overcome the need for a derogation |
| 21. Observations |  |

*Notes*

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

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

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

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

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

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

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

**ANNEX VIII**

**Overseas countries and territories**

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

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

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

**ANNEX VIII(a)**

**Neighbouring developing countries**

The Parties agreed that, for the implementation of Article 4 bis of this Origin Reference Document, the following definition shall apply:

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

**ANNEX IX**

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

|  |  |
| --- | --- |
| Commodity code | Description |
| 1701 | Cane or beet sugar and chemically pure sucrose, in solid form |
| 1702 | Sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel (excl. cane or beet sugar and chemically pure sucrose) |
| ex 1704 90 corresponding to 1704 90 99 | Sugar confectionery, not containing cocoa (excl. chewing gum; liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances; white chocolate; pastes, including marzipan, in immediate packings of a net content of 1 kg or more; throat pastilles and cough drops; sugar-coated (panned) goods; gum confectionery and jelly confectionery, including fruit pastes in the form of sugar confectionery; boiled sweets; toffees, caramels and similar sweet; compressed tablets) |
| ex 1806 10 corresponding to 1806 10 30 | Cocoa powder, containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose |
| ex 1806 10 corresponding to 1806 10 90 | Cocoa powder, containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose |
| ex 1806 20 corresponding to 1806 20 95 | Food preparations containing cocoa in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg (excl. cocoa powder, preparations containing 18 % or more by weight of cocoa butter or containing a combined weight of 25 % or more of cocoa butter and milkfat; chocolate milk crumb; chocolate flavour coating; chocolate and chocolate products; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa; spreads containing cocoa; preparations containing cocoa for making beverages) |
| ex 1901 90 corresponding to 1901 90 99 | Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included (excl. food preparations containing no or less than  1,5 % milkfat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch; food preparations in powder form of goods of headings 0401 to 0404; preparations for infant use, put up for retail sale; mixes and doughs for the preparation of bakers’ wares of heading 1905) |
| ex 2101 12 corresponding to 2101 12 98 | Preparations with a basis of coffee (excl. extracts, essences and concentrates of coffee and preparations with a basis of these extracts, essences or concentrates) |
| ex 2101 20 corresponding to 2101 20 98 | Preparations with a basis of tea or mate (excl. extracts, essences and concentrates of tea or maté and preparations with a basis of these extracts, essences or concentrates) |
| ex 2106 90 corresponding to 2106 90 59 | Flavoured or coloured sugar syrups (excl. isoglucose syrups, lactose syrup, glucose syrup and maltodextrine syrup) |
| ex 2106 90 corresponding to 2106 90 98 | Food preparations not elsewhere specified or included (excl. protein concentrates and textured protein substances; compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages; flavoured or coloured sugar syrups; preparations containing no or less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch) |
| ex 3302 10 corresponding to 3302 10 29 | Preparations based on odoriferous substances, of a kind used in the drink industries, containing all flavouring agents characterising a beverage and with an actual alcoholic strength by volume not exceeding 0,5 % (excl. preparations containing no or less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch) |

**ANNEX X**

**Other ACP states**

Within the meaning of this Origin Reference Document ‘other ACP States’ shall mean the States listed below:

* Angola
* Antigua and Barbuda
* Bahamas
* Barbados
* Belize
* Benin
* Botswana
* Burkina Faso
* Burundi
* Cameroun
* Cape Verde
* Central African Republic
* Chad
* Cook Islands
* Comoros
* Côte d’Ivoire
* Democratic Republic of Congo
* Djibouti
* Dominica
* Dominican Republic
* Equatorial Guinea
* Eritrea
* eSwatini
* Ethiopia
* Federated States of Micronesia
* Gabon
* Gambia
* Ghana
* Grenada
* Guinea
* Guinea Bissau
* Guyana
* Haiti
* Jamaica
* Kenya
* Kiribati
* Lesotho
* Liberia
* Madagascar
* Malawi
* Mali
* Marshall Islands
* Mauritania
* Mauritius
* Mozambique
* Namibia
* Nauru
* Niger
* Niue
* Nigeria
* Palau
* Republic of Congo
* Rwanda
* St Kitts and Nevis
* St Lucia
* St Vincent and the Grenadines
* Samoa
* São Tomé and Príncipe
* Senegal
* Seychelles
* Sierra Leone
* Solomon Islands
* Somalia
* Sudan
* Suriname
* Tanzania
* Togo
* Tonga
* Trinidad and Tobago
* Tuvalu
* Uganda
* Vanuatu
* Zambia
* Zimbabwe

**ANNEX XI**

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

PROCESSED AGRICULTURAL PRODUCTS

**Yoghurt**

0403 10 51

0403 10 53

0403 10 59

0403 10 91

0403 10 93

0403 10 99

**Other fermented or acidified milk and cream**

0403 90 71

0403 90 73

0403 90 79

0403 90 91

0403 90 93

0403 90 99

**Dairy spreads**

0405 20 10

0405 20 30

**Edible vegetables**

0710 40 00

0711 90 30

**Pectic substances, pectinates and pectates**

1 302 20 10

1 302 20 90

**Other margarine**

1517 90 10

**Fructose**

1702 50 00

1702 90 10

**Chewing gum**

1704 10 11

1704 10 19

1704 10 91

1704 10 99

**Other sugar confectionery**

1704 90 10

1704 90 30

1704 90 51

1704 90 55

1704 90 61

1704 90 65

1704 90 71

1704 90 75

1704 90 81

1704 90 99

**Cocoa powder**

1806 10 15

1806 10 20

1806 10 30

1806 10 90

**Other cocoa preparations**

1806 20 10

1806 20 30

1806 20 50

1806 20 70

1806 20 80

1806 20 95

1806 31 00

1806 32 10

1806 32 90

1806 90 11

1806 90 19

1806 90 31

1806 90 39

1806 90 50

1806 90 60

1806 90 70

1806 90 90

**Food preparations for infant use**

1901 10 00

1901 20 00

1901 90 11

1901 90 19

1901 90 91

1901 90 99

**Pasta**

1902 11 00

1902 19 10

1902 19 90

1902 20 91

1902 20 99

1902 30 10

1902 30 90

1902 40 10

1902 40 90

**Tapioca**

1903 00 00

**Prepared foods**

1904 10 10

1904 10 30

1904 10 90

1904 20 10

1904 20 91

1904 20 95

1904 20 99

1904 30 00

1904 90 10

1904 90 80

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

1905 10 00

1905 20 10

1905 20 30

1905 20 90

1905 31 11

1905 31 19

1905 31 30

1905 31 91

1905 31 99

1905 32 05

1905 32 11

1905 32 19

1905 32 91

1905 32 99

1905 40 10

1905 40 90

1905 90 10

1905 90 20

1905 90 30

1905 90 40

1905 90 45

1905 90 55

1905 90 60

1905 90 90

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

2001 90 30

2001 90 40

2004 10 91

2004 90 10

2005 20 10

2005 80 00

2008 99 85

2008 99 91

**Miscellaneous edible preparations**

2101 11 11

2101 11 19

2101 12 92

2101 20 98

2101 30 11

2101 30 19

2101 30 91

2101 30 99

2102 10 10

2102 10 31

2102 10 39

2102 10 90

2102 20 11

2103 20 00

2105 00 10

2105 00 91

2105 00 99

2106 10 20

2106 10 80

2106 90 20

2106 90 98

**Waters**

2202 90 91

2202 90 95

2202 90 99

|  |
| --- |
|  |

**Vermouth and other wine**

2205 10 10

2205 10 90

2205 90 10

2205 90 90

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

2207 10 00

2207 20 00

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

2208 40 11

2208 40 39

2208 40 51

2208 40 99

2208 90 91

2208 90 99

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

2402 10 00

2402 20 10

2402 20 90

2402 90 00

**Smoking tobacco and other**

2403 10 10

2403 10 90

2403 91 00

2403 99 10

24 039 990

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

2905 43 00

2905 44 11

2905 44 19

2905 44 91

2905 44 99

2905 45 00

**Essential oils**

3301 90 10

3301 90 21

3301 90 90

**Mixtures of odoriferous substances**

3302 10 10

3302 10 21

3302 10 29

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

3501 10 50

3501 10 90

3501 90 90

**Dextrins and other modified starches**

3505 10 10

3505 10 90

3505 20 10

3505 20 30

3505 20 50

3505 20 90

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

3809 10 10

3809 10 30

3809 10 50

3809 10 90

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

3823 13 00

3823 19 10

3823 19 30

3823 19 90

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

3824 60 11

3824 60 19

3824 60 91

3824 60 99

BASIC AGRICULTURAL PRODUCTS

**Live bovine animals**

0102 90 05

0102 90 21

0102 90 29

0102 90 41

0102 90 49

0102 90 51

0102 90 59

0102 90 61

0102 90 69

0102 90 71

0102 90 79

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

0201 10 00

0201 20 20

0201 20 30

0201 20 50

0201 20 90

0201 30 00

**Meat of bovine animals, frozen**

0202 10 00

0202 20 10

0202 20 30

0202 20 50

0202 20 90

0202 30 10

0202 30 50

0202 30 90

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

0206 10 95

0206 29 91

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

0210 20 10

0210 20 90

0210 99 51

0210 99 90

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

0402 10 11

0402 10 19

0402 10 91

0402 10 99

0402 21 11

0402 21 17

0402 21 19

0402 21 91

0402 21 99

0402 29 11

0402 29 15

0402 29 19

0402 29 91

0402 29 99

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

0403 90 11

0403 90 13

0403 90 19

0403 90 31

0403 90 33

0403 90 39

**Whey**

0404 10 02

0404 10 04

0404 10 06

0404 10 12

0404 10 14

0404 10 16

0404 10 26

0404 10 28

0404 10 32

0404 10 34

0404 10 36

0404 10 38

0404 90 21

0404 90 23

0404 90 29

0404 90 81

0404 90 83

0404 90 89

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

0405 10 11

0405 10 19

0405 10 30

0405 10 50

0405 10 90

0405 20 90

0405 90 10

0405 90 90

**Cheese and curd**

0406 20 10

0406 40 10

0406 40 50

0406 90 01

0406 90 13

0406 90 15

0406 90 17

0406 90 18

0406 90 19

0406 90 23

0406 90 25

0406 90 27

0406 90 29

0406 90 32

0406 90 35

0406 90 37

0406 90 39

0406 90 61

0406 90 63

0406 90 73

0406 90 75

0406 90 76

0406 90 79

0406 90 81

0406 90 82

0406 90 84

0406 90 85

**Cut flowers and flower buds**

0603 11 00

0603 12 00

0603 14 00

0603 90 00

**Other vegetables, fresh or chilled**

0709 90 60

**Bananas**

0803 00 19

**Citrus fruit**

0805 10 20

0805 40 00

0805 50 10

**Apples, pears and quinces**

0808 10 10

0808 10 80

0808 20 10

0808 20 50

**Maize**

1005 10 90

1005 90 00

**Rice**

1006 10 21

1006 10 23

1006 10 25

1006 10 27

1006 10 92

1006 10 94

1006 10 96

1006 10 98

1006 20 11

1006 20 13

1006 20 15

1006 20 17

1006 20 92

1006 20 94

1006 20 96

1006 20 98

1006 30 21

1006 30 23

1006 30 25

1006 30 27

1006 30 42

1006 30 44

1006 30 46

1006 30 48

1006 30 61

1006 30 63

1006 30 65

1006 30 67

1006 30 92

1006 30 94

1006 30 96

1006 30 98

1006 40 00

**Grain sorghum**

1007 00 10

1007 00 90

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

1102 20 10

1102 20 90

1102 90 50

**Cereal groats, meal and pellets**

1103 13 10

1103 13 90

1103 19 50

1103 20 40

1103 20 50

**Cereal grains otherwise worked**

1104 19 50

1104 19 91

1104 23 10

1104 23 30

1104 23 90

1104 23 99

1104 30 90

**Starches; inulin**

1108 11 00

1108 12 00

1108 13 00

1108 14 00

1108 19 10

1108 19 90

1108 20 00

**Wheat gluten, whether or not dried**

1109 00 00

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

1602 50 10

1602 90 61

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

1701 11 90

1701 12 90

1701 91 00

1701 99 10

1701 99 90

**Other sugars**

1702 20 10

1702 20 90

1702 30 10

1702 30 51

1702 30 59

1702 30 91

1702 30 99

1702 40 10

1702 40 90

1702 60 10

1702 60 80

1702 60 95

1702 90 30

1702 90 75

1702 90 79

1702 90 80

1702 90 99

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

2002 10 10

2002 10 90

2002 90 11

2002 90 19

2002 90 31

2002 90 39

2002 90 91

2002 90 99

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

2005 60 00

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

2007 10 10

2007 91 10

2007 91 30

2007 99 10

2007 99 20

2007 99 31

2007 99 33

2007 99 35

2007 99 39

2007 99 55

2007 99 57

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

2008 30 55

2008 30 71

2008 30 75

2008 40 51

2008 40 59

2008 40 71

2008 40 79

2008 40 90

2008 50 61

2008 50 69

2008 50 71

2008 50 79

2008 50 92

2008 50 94

2008 50 99

2008 70 61

2008 70 69

2008 70 71

2008 70 79

2008 70 92

2008 70 98

2008 92 51

2008 92 59

2008 92 72

2008 92 74

2008 92 76

2008 92 78

2008 92 92

2008 92 93

2008 92 94

2008 92 96

2008 92 97

2008 92 98

**Fruit juices**

2009 11 99

2009 41 10

2009 41 91

2009 49 30

2009 49 93

2009 61 10

2009 61 90

2009 69 11

2009 69 19

2009 69 51

2009 69 59

2009 69 71

2009 69 79

2009 69 90

2009 71 10

2009 71 91

2009 71 99

2009 79 11

2009 79 19

2009 79 30

2009 79 91

2009 79 93

2009 79 99

2009 80 71

2009 90 49

2009 90 71

**Food preparations**

2106 90 30

2106 90 55

2106 90 59

**Wine of fresh grapes**

2204 10 11

2204 10 91

2204 21 11

2204 21 12

2204 21 13

2204 21 17

2204 21 18

2204 21 19

2204 21 22

2204 21 24

2204 21 26

2204 21 27

2204 21 28

2204 21 32

2204 21 34

2204 21 36

2204 21 37

2204 21 38

2204 21 42

2204 21 43

2204 21 44

2204 21 46

2204 21 47

2204 21 48

2204 21 62

2204 21 66

2204 21 67

2204 21 68

2204 21 69

2204 21 71

2204 21 74

2204 21 76

2204 21 77

2204 21 78

2204 21 79

2204 21 80

2204 21 84

2204 21 87

2204 21 88

2204 21 89

2204 21 91

2204 21 92

2204 21 94

2204 21 95

2204 21 96

2204 29 11

2204 29 12

2204 29 13

2204 29 17

2204 29 18

2204 29 42

2204 29 43

2204 29 44

2204 29 46

2204 29 47

2204 29 48

2204 29 62

2204 29 64

2204 29 65

2204 29 71

2204 29 72

2204 29 82

2204 29 83

2204 29 84

2204 29 87

2204 29 88

2204 29 89

2204 29 91

2204 29 92

2204 29 94

2204 29 95

2204 29 96

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

2208 90 91

2208 90 99

**Residues and waste from the food industries**

2302 10 10

2302 10 90

2303 10 11

INDUSTRIAL PRODUCTS

**Unwrought aluminium**

7601 10 00

7601 20 10

7601 20 91

7601 20 99

**Aluminium Powers and Flakes**

7603 10 00

7603 20 00

FISHERY PRODUCTS

**Live fish**

0301 10 90

0301 91 10

0301 91 90

0301 92 00

0301 93 00

0301 94 00

0301 95 00

0301 99 11

0301 99 19

0301 99 80

**Fish, fresh or chilled**

0302 11 10

0302 11 20

0302 11 80

0302 12 00

0302 19 00

0302 21 10

0302 21 30

0302 21 90

0302 22 00

0302 23 00

0302 29 10

0302 29 90

0302 31 10

0302 31 90

0302 32 10

0302 32 90

0302 33 10

0302 33 90

0302 34 10

0302 34 90

0302 35 10

0302 35 90

0302 36 10

0302 39 10

0302 40 00

0302 50 10

0302 50 90

0302 61 10

0302 61 30

0302 61 80

0302 62 00

0302 63 00

0302 64 00

0302 65 20

0302 65 50

0302 65 90

0302 66 00

0302 67 00

0302 68 00

0302 69 11

0302 69 19

0302 69 21

0302 69 25

0302 69 31

0302 69 33

0302 69 35

0302 69 41

0302 69 45

0302 69 51

0302 69 55

0302 69 61

0302 69 66

0302 69 67

0302 69 68

0302 69 69

0302 69 75

0302 69 81

0302 69 85

0302 69 86

0302 69 91

0302 69 92

0302 69 94

0302 69 95

0302 69 99

0302 70 00

**Fish, frozen**

0303 11 00

0303 19 00

0303 21 10

0303 21 20

0303 21 80

0303 22 00

0303 29 00

0303 31 10

0303 31 30

0303 31 90

0303 32 00

0303 33 00

0303 39 10

0303 39 30

0303 39 70

0303 41 11

0303 41 13

0303 41 19

0303 41 90

0303 42 12

0303 42 18

0303 42 32

0303 42 38

0303 42 52

0303 42 58

0303 42 90

0303 43 11

0303 43 13

0303 43 19

0303 43 90

0303 44 11

0303 44 13

0303 44 19

0303 44 90

0303 45 11

0303 45 13

0303 45 19

0303 45 90

0303 46 11

0303 46 19

0303 46 90

0303 49 31

0303 46 16

0303 49 33

0303 49 39

0303 49 80

0303 51 00

0303 52 10

0303 52 30

0303 52 90

0303 61 00

0303 62 00

0303 71 10

0303 71 30

0303 71 80

0303 72 00

0303 73 00

0303 74 30

0303 74 90

0303 75 20

0303 75 50

0303 75 90

0303 76 00

0303 77 00

0303 78 11

0303 78 12

0303 78 13

0303 78 19

0303 78 90

0303 79 11

0303 79 19

0303 79 21

0303 79 23

0303 79 29

0303 79 31

0303 79 35

0303 79 37

0303 79 41

0303 79 45

0303 79 51

0303 79 55

0303 79 58

0303 79 65

0303 79 71

0303 79 75

0303 79 81

0303 79 83

0303 79 85

0303 79 88

0303 79 91

0303 79 92

0303 79 93

0303 79 94

0303 79 98

0303 80 10

0303 80 90

**Fish fillets and other fish meat**

0304 11 10

0304 11 90

0304 19 13

0304 19 15

0304 19 17

0304 19 19

0304 19 31

0304 19 33

0304 19 35

0304 19 91

0304 19 97

0304 21 00

0304 29 13

0304 29 15

0304 29 17

0304 29 19

0304 29 21

0304 29 29

0304 29 31

0304 29 33

0304 29 35

0304 29 39

0304 29 41

0304 29 43

0304 29 45

0304 29 51

0304 29 53

0304 29 55

0304 29 59

0304 29 61

0304 29 69

0304 29 71

0304 29 73

0304 29 83

0304 29 91

0304 29 79

0304 29 99

0304 90 31

0304 90 39

0304 90 41

0304 90 57

0304 90 59

0304 90 97

0304 91 00

0304 92 00

0304 99 21

0304 99 23

0304 99 31

0304 99 33

0304 99 51

0304 99 55

0304 99 61

0304 99 75

0304 99 99

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

0305 10 00

0305 20 00

0305 30 11

0305 30 19

0305 30 30

0305 30 50

0305 30 90

0305 41 00

0305 42 00

0305 49 10

0305 49 20

0305 49 30

0305 49 45

0305 49 50

0305 49 80

0305 51 10

0305 51 90

0305 59 11

0305 59 19

0305 59 30

0305 59 50

0305 59 70

0305 59 80

0305 61 00

0305 62 00

0305 63 00

0305 69 10

0305 69 30

0305 69 50

0305 69 80

**Crustaceans**

0306 11 10

0306 11 90

0306 12 10

0306 12 90

0306 13 10

0306 13 30

0306 13 50

0306 13 80

0306 14 10

0306 14 30

0306 14 90

0306 19 10

0306 19 30

0306 19 90

0306 21 00

0306 22 10

0306 22 91

0306 22 99

0306 23 10

0306 23 31

0306 23 39

0306 23 90

0306 24 30

0306 24 80

0306 29 10

0306 29 30

0306 29 90

**Molluscs and other aquatic invertebrates**

0307 10 90

0307 21 00

0307 29 10

0307 29 90

0307 31 10

0307 31 90

0307 39 10

0307 39 90

0307 41 10

0307 41 91

0307 41 99

0307 49 01

0307 49 11

0307 49 18

0307 49 31

0307 49 33

0307 49 35

0307 49 38

0307 49 51

0307 49 59

0307 49 71

0307 49 91

0307 49 99

0307 51 00

0307 59 10

0307 59 90

0307 91 00

0307 99 11

0307 99 13

0307 99 15

0307 99 18

0307 99 90

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

1604 11 00

1604 12 10

1604 12 91

1604 12 99

1604 13 11

1604 13 19

1604 13 90

1604 14 11

1604 14 16

1604 14 18

1604 14 90

1604 15 11

1604 15 19

1604 15 90

1604 16 00

1604 19 10

1604 19 31

1604 19 39

1604 19 50

1604 19 91

1604 19 92

1604 19 93

1604 19 94

1604 19 95

1604 19 98

1604 20 05

1604 20 10

1604 20 30

1604 20 40

1604 20 50

1604 20 70

1604 20 90

1604 30 10

1604 30 90

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

1605 10 00

1605 20 10

1605 20 91

1605 20 99

1605 30 10

1605 30 90

1605 40 00

1605 90 11

1605 90 19

1605 90 30

1605 90 90

**Stuffed pasta**

1902 20 10

**ANNEX XII**

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

BASIC AGRICULTURAL PRODUCTS

**Live horses, asses, miles and hinnies**

0101 10 90

0101 90 30

**Live swine**

0103 91 10

0103 92 11

0103 92 19

**Live sheep and goats**

0104 10 30

0104 10 80

0104 20 90

**Live poultry**

0105 11 11

0105 11 19

0105 11 91

0105 11 99

0105 12 00

0105 19 20

0105 19 90

0105 94 00

0105 99 10

0105 99 20

0105 99 30

0105 99 50

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

0203 11 10

0203 12 11

0203 12 19

0203 19 11

0203 19 13

0203 19 15

0203 19 55

0203 19 59

0203 21 10

0203 22 11

0203 22 19

0203 29 11

0203 29 13

0203 29 15

0203 29 55

0203 29 59

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

0204 10 00

0204 21 00

0204 22 10

0204 22 30

0204 22 50

0204 22 90

0204 23 00

0204 30 00

0204 41 00

0204 42 10

0204 42 30

0204 42 50

0204 42 90

0204 43 10

0204 43 90

0204 50 11

0204 50 13

0204 50 15

0204 50 19

0204 50 31

0204 50 39

0204 50 51

0204 50 53

0204 50 55

0204 50 59

0204 50 71

0204 50 79

**Meat and edible offal, of poultry**

0207 11 10

0207 11 30

0207 11 90

0207 12 10

0207 12 90

0207 13 10

0207 13 20

0207 13 30

0207 13 40

0207 13 50

0207 13 60

0207 13 70

0207 13 99

0207 14 10

0207 14 20

0207 14 30

0207 14 40

0207 14 50

0207 14 60

0207 11 10

0207 11 30

0207 11 90

0207 12 10

0207 12 90

0207 13 10

0207 13 20

0207 13 30

0207 13 40

0207 13 50

0207 13 60

0207 13 70

0207 13 99

0207 14 10

0207 14 20

0207 14 30

0207 14 40

0207 14 50

0207 14 60

0207 14 70

0207 14 99

0207 24 10

0207 24 90

0207 25 10

0207 25 90

0207 26 10

0207 26 20

0207 26 30

0207 26 40

0207 26 50

0207 26 60

0207 26 70

0207 26 80

0207 26 99

0207 27 10

0207 27 20

0207 27 30

0207 27 40

0207 27 50

0207 27 60

0207 27 70

0207 27 80

0207 27 99

0207 32 11

0207 32 15

0207 32 19

0207 32 51

0207 32 59

0207 32 90

0207 33 11

0207 33 19

0207 33 51

0207 33 59

0207 33 90

0207 35 11

0207 35 15

0207 35 21

0207 35 23

0207 35 25

0207 35 31

0207 35 41

0207 35 51

0207 35 53

0207 35 61

0207 35 63

0207 35 71

0207 35 79

0207 35 99

0207 36 11

0207 36 15

0207 36 21

0207 36 23

0207 36 25

0207 36 31

0207 36 41

0207 36 51

0207 36 53

0207 36 61

0207 36 63

0207 36 71

0207 36 79

0207 36 90

**Fats**

0209 00 11

0209 00 19

0209 00 30

0209 00 90

**Meat and edible meat offal**

0210 11 11

0210 11 19

0210 11 31

0210 11 39

0210 11 90

0210 12 11

0210 12 19

0210 12 90

0210 19 10

0210 19 20

0210 19 30

0210 19 40

0210 19 50

0210 19 60

0210 19 70

0210 19 81

0210 19 89

0210 19 90

0210 91 00

0210 92 00

0210 93 00

0210 99 21

0210 99 29

0210 99 31

0210 99 39

0210 99 41

0210 99 49

**Milk and cream, not concentrated**

0401 10 10

0401 10 90

0401 20 11

0401 20 19

0401 20 91

0401 20 99

0401 30 11

0401 30 19

0401 30 31

0401 30 39

0401 30 91

0401 30 99

**Milk and cream, concentrated**

0402 91 11

0402 91 19

0402 91 31

0402 91 39

0402 91 51

0402 91 59

0402 91 91

0402 91 99

0402 99 11

0402 99 19

0402 99 31

0402 99 39

0402 99 91

0402 99 99

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

0403 10 11

0403 10 13

0403 10 19

0403 10 31

0403 10 33

0403 10 39

0403 90 51

0403 90 53

0403 90 59

0403 90 61

0403 90 63

0403 90 69

**Whey**

0404 10 52

0404 10 54

0404 10 56

0404 10 58

0404 10 62

0404 10 72

0404 10 74

0404 10 76

0404 10 78

0404 10 82

0404 10 84

**Cheese and curd**

0406 10 20

0406 10 80

0406 20 90

0406 30 10

0406 30 31

0406 30 39

0406 30 90

0406 40 90

0406 90 21

0406 90 50

0406 90 69

0406 90 78

0406 90 86

0406 90 87

0406 90 88

0406 90 93

0406 90 99

**Birds’ eggs**

0407 00 11

0407 00 19

0407 00 30

0408 11 80

0408 19 81

0408 19 89

0408 91 80

0408 99 80

**Natural Honey**

0409 00 00

**Cut flowers and flower buds**

0603 13 00

0603 19 10

0603 19 90

**Potatoes**

0701 90 50

0702 00 00

0703 10 11

0703 10 19

0703 10 90

0703 90 00

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

0704 10 00

0704 20 00

0704 90 10

0704 90 90

**Lettuce and chicory**

0705 11 00

0705 19 00

0705 21 00

0705 29 00

**Edible roots**

0706 10 00

0706 90 10

0706 90 30

0706 90 90

**Cucumbers and gherkins**

0707 00 05

0707 00 90

**Leguminous vegetables**

0708 10 00

0708 20 00

0708 90 00

**Other vegetables**

0709 20 00

0709 30 00

0709 40 00

0709 51 00

0709 59 30

0709 59 90

0709 60 10

0709 70 00

0709 90 10

0709 90 20

0709 90 39

0709 90 40

0709 90 50

0709 90 70

0709 90 80

0709 90 90

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

0710 10 00

0710 21 00

0710 22 00

0710 29 00

0710 30 00

0710 80 10

0710 80 51

0710 80 61

0710 80 69

0710 80 70

0710 80 80

0710 80 85

0710 80 95

0710 90 00

**Vegetables provisionally preserved**

0711 20 90

0711 40 00

0711 51 00

0711 59 00

0711 90 50

0711 90 70

0711 90 80

0711 90 90

**Dried vegetables**

0712 20 00

0712 31 00

0712 32 00

0712 33 00

0712 39 00

0712 90 19

0712 90 30

0712 90 50

0712 90 90

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

0714 10 10

0714 10 91

0714 10 99

0714 20 90

0714 90 11

0714 90 19

**Nuts, fresh or dried**

0802 11 90

0802 40 00

**Bananas**

0803 00 11

0803 00 90

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

0804 20 10

0804 20 90

0804 30 00

**Citrus fruit, fresh or dried**

0805 10 80

0805 20 10

0805 20 30

0805 20 50

0805 20 70

0805 20 90

0805 50 90

0805 90 00

**Grapes, fresh or dried**

0806 10 10

0806 10 90

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

0807 11 00

0807 19 00

**Quinces**

0808 20 90

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

0809 10 00

0809 20 05

0809 20 95

0809 30 10

0809 30 90

0809 40 05

**Other fruit, fresh**

0810 10 00

0810 20 90

0810 40 90

0810 50 00

0810 60 00

0810 90 50

0810 90 60

0810 90 70

0810 90 95

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

0811 10 11

0811 10 19

0811 20 11

0811 20 31

0811 20 39

0811 20 59

0811 90 11

0811 90 19

0811 90 39

0811 90 75

0811 90 80

0811 90 95

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

0812 10 00

0812 90 10

0812 90 20

0812 90 70

0812 90 98

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

0813 20 00

0813 40 10

0813 50 19

0813 50 91

0813 50 99

**Pepper**

0904 20 10

**Wheat and meslin**

1001 10 00

1001 90 10

1001 90 91

1001 90 99

**Rye**

1002 00 00

**Barley**

1003 00 10

1003 00 90

**Oats**

1004 00 00

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

1008 10 00

1008 20 00

1008 90 10

1008 90 90

**Wheat or meslin flour**

1101 00 11

1101 00 15

1101 00 90

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

1102 10 00

1102 90 10

1102 90 30

1102 90 90

**Cereal groats, meal and pellets**

1103 11 10

1103 11 90

1103 19 10

1103 19 30

1103 19 40

1103 19 90

1103 20 10

1103 20 20

1103 20 30

1103 20 60

1103 20 90

**Cereal grains otherwise worked**

1104 12 10

1104 12 90

1104 19 10

1104 19 30

1104 19 61

1104 19 69

1104 19 99

1104 22 20

1104 22 30

1104 22 50

1104 22 90

1104 22 98

1104 29 01

1104 29 03

1104 29 05

1104 29 07

1104 29 09

1104 29 11

1104 29 18

1104 29 30

1104 29 51

1104 29 55

1104 29 59

1104 29 81

1104 29 85

1104 29 89

1104 30 10

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

1105 10 00

1105 20 00

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

1106 10 00

1106 20 10

1106 20 90

1106 30 10

1106 30 90

**Malt, whether or not roasted**

1107 10 11

1107 10 19

1107 10 91

1107 10 99

1107 20 00

**Other vegetable products**

1212 91 20

1212 91 80

**Pig fat**

1501 00 19

1504 30 10

**Soya**

1507 10 90

1507 90 90

**Olive oil and its fractions**

1509 10 10

1509 10 90

1509 90 00

1510 00 10

**Other oils and their fractions**

1510 00 90

**Sunflower**

1512 11 91

1512 11 99

1512 19 90

1512 21 90

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

1514 11 90

1514 19 90

1514 91 90

1514 99 90

**Degras, residues**

1522 00 31

1522 00 39

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

1601 00 91

1601 00 99

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

1602 10 00

1602 20 11

1602 20 19

1602 20 90

1602 31 11

1602 31 19

1602 31 30

1602 31 90

1602 32 11

1602 32 19

1602 32 30

1602 32 90

1602 39 21

1602 39 29

1602 39 40

1602 39 80

1602 41 10

1602 41 90

1602 42 10

1602 42 90

1602 49 11

1602 49 13

1602 49 15

1602 49 19

1602 49 30

1602 49 50

1602 49 90

1602 50 31

1602 50 39

1602 50 80

1602 90 10

1602 90 31

1602 90 41

1602 90 51

1602 90 69

1602 90 72

1602 90 74

1602 90 76

1602 90 78

1602 90 98

**Other sugars, including chemically pure lactose**

1702 11 00

1702 19 00

**Pasta**

1902 20 30

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

2001 10 00

2001 90 50

2001 90 65

2001 90 93

2001 90 99

**Mushrooms and truffles**

2003 10 20

2003 10 30

2003 20 00

2003 90 00

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

2004 10 10

2004 10 99

2004 90 50

2004 90 91

2004 90 98

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

2005 10 00

2005 20 20

2005 20 80

2005 40 00

2005 51 00

2005 59 00

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

2006 00 31

2006 00 35

2006 00 38

2006 00 99

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

2007 10 91

2007 10 99

2007 91 90

2007 99 91

2007 99 93

2007 99 98

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

2008 11 94

2008 11 98

2008 19 19

2008 19 95

2008 19 99

2008 20 11

2008 20 31

2008 20 51

2008 20 59

2008 20 71

2008 20 79

2008 20 90

2008 30 11

2008 30 19

2008 30 31

2008 30 39

2008 30 51

2008 30 59

2008 30 79

2008 30 90

2008 40 11

2008 40 19

2008 40 21

2008 40 29

2008 40 31

2008 40 39

2008 50 11

2008 50 19

2008 50 31

2008 50 39

2008 50 51

2008 50 59

2008 60 11

2008 60 19

2008 60 31

2008 60 39

2008 60 50

2008 60 60

2008 60 70

2008 60 90

2008 70 11

2008 70 19

2008 70 31

2008 70 39

2008 70 51

2008 70 59

2008 80 11

2008 80 19

2008 80 31

2008 80 39

2008 80 50

2008 80 70

2008 80 90

2008 92 16

2008 92 18

2008 99 21

2008 99 23

2008 99 24

2008 99 28

2008 99 31

2008 99 34

2008 99 36

2008 99 37

2008 99 43

2008 99 45

2008 99 46

2008 99 49

2008 99 61

2008 99 62

2008 99 67

2008 99 72

2008 99 78

2008 99 99

**Fruit juices**

2009 11 11

2009 11 19

2009 11 91

2009 19 11

2009 19 19

2009 19 91

2009 19 98

2009 21 00

2009 29 11

2009 29 19

2009 29 91

2009 29 99

2009 31 11

2009 31 19

2009 31 51

2009 31 59

2009 31 91

2009 31 99

2009 39 11

2009 39 19

2009 39 31

2009 39 39

2009 39 51

2009 39 55

2009 39 59

2009 39 91

2009 39 95

2009 39 99

2009 41 99

2009 49 11

2009 49 19

2009 49 91

2009 49 99

2009 50 10

2009 50 90

2009 80 11

2009 80 19

2009 80 34

2009 80 35

2009 80 50

2009 80 61

2009 80 63

2009 80 73

2009 80 79

2009 80 85

2009 80 86

2009 80 97

2009 80 99

2009 90 11

2009 90 19

2009 90 21

2009 90 29

2009 90 31

2009 90 39

2009 90 41

2009 90 51

2009 90 59

2009 90 73

2009 90 79

2009 90 92

2009 90 94

2009 90 95

2009 90 96

2009 90 97

2009 90 98

**Other food preparations**

2106 90 51

**Wine of fresh grapes**

2204 10 19

2204 10 99

2204 21 10

2204 21 82

2204 21 83

2204 21 98

2204 21 99

2204 29 10

2204 29 58

2204 29 75

2204 29 98

2204 29 99

2204 30 10

2204 30 92

2204 30 94

2204 30 96

2204 30 98

**Other fermented beverages**

2206 00 10

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

2302 30 10

2302 30 90

2302 40 10

2302 40 90

**Oilcake and other solid residues**

2306 90 19

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

2309 10 13

2309 10 15

2309 10 19

2309 10 33

2309 10 39

2309 10 51

2309 10 53

2309 10 59

2309 10 70

2309 90 33

2309 90 35

2309 90 39

2309 90 43

2309 90 49

2309 90 51

2309 90 53

2309 90 59

2309 90 70

**Unmanufactured tobacco; tobacco refuse**

2401 10 10

2401 10 20

2401 10 41

2401 10 49

2401 10 60

2401 20 10

2401 20 20

2401 20 41

2401 20 60

2401 20 70

**ANNEX XIII**

**The Principality of Andorra**

1. Products originating in the Principality of Andorra, meeting the conditions of Article 3(6)(b) of this Origin Reference Document , and falling within Chapters 25 to 97 of the Goods Classification Table shall be accepted by the Parties as originating in the EU within the meaning of the United Kingdom-Pacific States Agreement.
2. This Origin Reference Document shall apply *mutatis mutandis* for the purpose of defining the originating status of the abovementioned products.

**ANNEX XIV**

**The Republic of San Marino**

1. Products originating in the Republic of San Marino, meeting the conditions of Article 3(6)(b) of this Origin Reference Document, shall be accepted by the Parties as originating in the EU within the meaning of the United Kingdom-Pacific States Agreement.
2. This Origin Reference Document shall apply *mutatis mutandis* for the purpose of defining the originating status of the abovementioned products.

1. This example is given for the purpose of explanation only. It is not legally binding. [↑](#footnote-ref-2)
2. () When the invoice declaration is made out by an approved exporter within the meaning of Article 21 of the Origin Reference Document, the authorisation number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank. [↑](#footnote-ref-3)
3. () Origin of products to be indicated. [↑](#footnote-ref-4)
4. () These indications may be omitted if the information is contained on the document itself. [↑](#footnote-ref-5)
5. () See Article 20(5) of the Origin Reference Document. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory. [↑](#footnote-ref-6)
6. () If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: ‘…………………. listed on this invoice and marked …………………. were produced ………………….’.

   If a document other than an invoice or an annex to the invoice is used (see Article 26(3)), the name of the document concerned shall be mentioned instead of the word ‘invoice’. [↑](#footnote-ref-7)
7. () The UK, EU, Pacific State, OCT or other ACP State. Where a Pacific State, the EU, OCT or another ACP State is given, a reference must also be made to the UK customs office holding any EUR.1(s) concerned, giving the No of the certificate(s) concerned and, if possible, the relevant customs entry No involved. [↑](#footnote-ref-8)
8. () Place and date. [↑](#footnote-ref-9)
9. () Name and function in company. [↑](#footnote-ref-10)
10. () Signature. [↑](#footnote-ref-11)
11. () If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: ‘…………………. listed on this invoice and marked …………………. were produced ………………….’.

    If a document other than an invoice or an annex to the invoice is used (see Article 26(3)), the name of the document concerned shall be mentioned instead of the word ‘invoice’. [↑](#footnote-ref-12)
12. () The UK, EU, Pacific State, OCT or another ACP State. [↑](#footnote-ref-13)
13. () Description is to be given in all cases. The description must be adequate and should be sufficiently detailed to allow the tariff classification of the goods concerned to be determined. [↑](#footnote-ref-14)
14. () Customs values to be given only if required. [↑](#footnote-ref-15)
15. () Country of origin to be given only if required. The origin given must be a preferential origin, all other origins to be given as ‘third country’. [↑](#footnote-ref-16)
16. () ‘and have undergone the following processing in the [UK] [EU] [Pacific State] [OCT] [other ACP State] ………………….’, to be added with a description of the processing carried out if this information is required. [↑](#footnote-ref-17)
17. () Place and date. [↑](#footnote-ref-18)
18. () Name and function in company. [↑](#footnote-ref-19)
19. () Signature. [↑](#footnote-ref-20)