

## **Annex to Decision No. 02/2021**

### PROTOCOL ON RULES OF ORIGIN AND ORIGIN PROCEDURES

#### SECTION 1

#### RULES OF ORIGIN

#### ARTICLE 1

##### Definitions

For the purposes of this Protocol, the following definitions apply:

- (a) "classification" means the classification of a product or material under a particular chapter, heading, or sub-heading of the Harmonized System;
- (b) "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;
- (c) "exporter" means a person, located in a Party, who, in accordance with the requirements laid down in the laws and regulations of that Party, exports or produces the originating product and makes out an origin declaration;
- (d) "identical goods" mean goods that are the same in all respects, including physical characteristics, quality and reputation, irrespective of minor differences in appearance that are not relevant to a determination of origin of those goods under this Protocol;
- (e) "importer" means a person who imports the originating product and claims preferential tariff treatment for it;
- (f) "material" means any substance used in the production of a product, including any components, ingredients, raw materials, or parts;
- (g) "non-originating material" means a material which does not qualify as originating under this Protocol, including a material whose originating status cannot be determined;

- (h) "origin declaration" means a declaration made by an exporter in accordance with Article 18 (Origin declaration) for the purpose of enabling the identification of an originating good;
- (i) "product" means the product resulting from the production, even if it is intended for use as a material in the production of another product;
- (j) "production" means any kind of working or processing including assembly; and
- (k) "value of non-originating materials used" means the value of the non-originating materials used in the production of the product, which is its customs value at the time of importation, including freight, insurance if appropriate, packing and all other costs incurred in transporting the materials to the importation port in the Party where the producer of the product is located; where the value of the non-originating materials is not known and cannot be ascertained, the first ascertainable price paid for the non-originating materials in Turkey or in the United Kingdom is used.

## ARTICLE 2

### General requirements

1. For the purposes of applying the preferential tariff treatment by a Party to the originating product of the other Party in accordance with this Agreement, provided that the products satisfy all other applicable requirements of this Protocol, the following products shall be considered as originating in the other Party:
  - (a) products wholly obtained in that Party within the meaning of Article 4 (Wholly obtained products);
  - (b) products produced in that Party exclusively from originating materials in that Party; or
  - (c) products produced in that Party incorporating non-originating materials provided they satisfy the requirements set out in Annex 2 (List Rules).
2. If a product has acquired originating status, the non-originating materials used in the production of that product shall not be considered as non-originating when that product is incorporated as a material in another product.

3. The acquisition of originating status shall be fulfilled without interruption in the United Kingdom or Turkey.

### ARTICLE 3

#### Cumulation of origin

1. A product originating in a Party shall be considered as originating in the other Party if that product is used as a material in the production of another product in that other Party.
2. Production carried out in a Party on a non-originating material may be taken into account for the purpose of determining whether a product is originating in the other Party.
3. Paragraphs 1 and 2 do not apply if the production carried out in the other Party does not go beyond the operations referred to in Article 6 (Insufficient production).
4. Without prejudice to Article 2(1), products shall be considered as originating in a Party, if they are obtained there, incorporating materials originating in the European Union, provided that the working or processing carried out in a Party goes beyond the operations referred to in Article 6 (Insufficient production). It shall not be necessary for such materials to have undergone sufficient working or processing.
5. In order for an exporter to complete the origin declaration for a product referred to in paragraph 2, the exporter shall obtain from its supplier a supplier's declaration as provided for in Annex 3 (Supplier's Declaration) or an equivalent document that contains the same information describing the non-originating materials concerned in sufficient detail to enable them to be identified.

### ARTICLE 4

#### Wholly obtained products

1. The following products shall be considered as wholly obtained in a Party:
  - (a) mineral products extracted or taken from its soil or from its seabed;
  - (b) plants and vegetable products grown or harvested there;

- (c) live animals born and raised there;
  - (d) products obtained from live animals raised there;
  - (e) products obtained from slaughtered animals born and raised there;
  - (f) products obtained by hunting or fishing conducted there;
  - (g) products obtained from aquaculture there if aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants are born or raised from seed stock such as eggs, roes, fry, fingerlings, larvae, parr, smolts or other immature fish at a post-larval stage by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding or protection from predators;
  - (h) products of sea fishing and other products taken from the sea outside any territorial sea by a vessel of a Party;
  - (i) products made aboard of a factory ship of a Party exclusively from products referred to in sub-paragraph (h);
  - (j) products extracted from the seabed or subsoil outside any territorial sea provided that they have rights to exploit or work such seabed or subsoil;
  - (k) waste and scrap resulting from production operations conducted there; waste and scrap derived from used products collected there, provided that those products are fit only for the recovery of raw materials;
  - (l) products produced there exclusively from the products specified in sub-paragraphs (a) to (k).
2. The terms “vessel of a Party” and “factory ship of a Party” in sub-paragraphs (h) and (i) of paragraph 1 mean a vessel and factory ship which:
- (a) is registered in Turkey or in the United Kingdom;
  - (b) sails under the flag of Turkey or of the United Kingdom; and
  - (c) meets one of the following conditions:
    - (i) it is at least 50 percent owned by nationals of a Party or of the European Union; or

- (ii) it is owned by legal persons which each:
  - (aa) have their head office and main place of business in a Party or the European Union; and
  - (bb) are at least 50% owned by public entities, nationals or legal persons of a Party or the European Union.

## ARTICLE 5

### Tolerances

1. If a product does not satisfy the requirements set out in Annex 2 (List Rules) due to the use of a non-originating material in its production, that product shall nevertheless be considered as originating in a Party, provided that:
  - (a) the total weight of non-originating materials used in the production of products classified under Chapters 2 and 4 to 24 of the Harmonized System, other than processed fishery products of Chapter 16, does not exceed 15% of the weight of the product;
  - (b) the total value of non-originating materials for all other products, except for products classified under Chapters 50 to 63 of the Harmonized System does not exceed 10% of the ex-works price of the product; or
  - (c) for a product classified under Chapters 50 to 63 of the Harmonized System, the tolerances set out in Note 7 and 8 of Annex 1 (Introductory Notes to the List Rules) apply.
2. Paragraph 1 does not apply if the value or weight of non-originating materials used in the production of a product exceeds any of the percentages for the maximum value or weight of non-originating materials as specified in the requirements set out in Annex 2 (List Rules).
3. Paragraph 1 does not apply to products wholly obtained in a Party within the meaning of Article 4 (Wholly obtained product). If Annex 2 (List Rules) requires that the materials used in the production of a product are wholly obtained, paragraphs 1 and 2 apply.

## ARTICLE 6

### Insufficient production

1. Notwithstanding Article 2(1)(c), a product shall not be considered as originating in a Party if the production of the product in a Party consists only of one or more of the following operations conducted on non-originating materials:
  - (a) preserving operations such as drying, freezing, keeping in brine and other similar operations where their sole purpose is to ensure that the products remain in good condition during transport and storage;<sup>1</sup>
  - (b) breaking-up or assembly of packages;
  - (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
  - (d) ironing or pressing of textiles and textile articles;
  - (e) simple painting and polishing operations;
  - (f) husking and partial or total milling of rice; polishing and glazing of cereals and rice; bleaching of rice;
  - (g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of sugar in solid form;
  - (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
  - (i) sharpening, simple grinding or simple cutting;

---

<sup>1</sup> Preserving operations such as chilling, freezing or ventilating are considered insufficient within the meaning of sub-paragraph (a), whereas operations such as pickling, drying or smoking that are intended to give a product special or different characteristics are not considered insufficient.

- (j) sifting, screening, sorting, classifying, grading, matching including the making-up of sets of articles;
  - (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
  - (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
  - (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;
  - (n) simple addition of water or dilution with water or another substance that does not materially alter the characteristics of the product, or dehydration or denaturation of products;
  - (o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
  - (p) slaughter of animals.
2. For the purposes of paragraph 1, operations shall be considered simple if neither special skills nor machines, apparatus or equipment especially produced or installed are needed for carrying out those operations.

## ARTICLE 7

### Unit of qualification

1. For the purposes of this Protocol, the unit of qualification shall be the particular product which is considered as the basic unit when classifying the product under the Harmonized System.
2. For a consignment consisting of a number of identical products classified under the same heading of the Harmonized System, each individual product shall be taken into account when applying the provisions of this Protocol.

## ARTICLE 8

### Packing materials and containers for shipment

Packing materials and containers for shipment that are used to protect a product during transportation shall be disregarded in determining whether a product is originating.

## ARTICLE 9

### Packaging materials and containers for retail sale

Packaging materials and containers in which the product is packaged for retail sale, if classified with the product, shall be disregarded in determining the origin of the product, except for the purposes of calculating the value of non-originating materials if the product is subject to a maximum value of non-originating materials in accordance with Annex 2 (List Rules).

## ARTICLE 10

### Accessories, spare parts and tools

1. Accessories, spare parts, tools and instructional or other information materials shall be regarded as one product with the piece of equipment, machine, apparatus or vehicle in question if they:
  - (a) are classified and delivered with, but not invoiced separately from, the product; and
  - (b) are of the types, quantities and value which are customary for that product.
2. Accessories, spare parts, tools and instructional or other information materials referred to in paragraph 1 shall be disregarded in determining the origin of the product except for the purposes of calculating the value of non-originating materials if a product is subject to a maximum value of non-originating materials as set out in Annex 2 (List Rules).



## ARTICLE 11

### Sets

Sets, as defined in General Rule 3 for the Interpretation of the Harmonized System, shall be considered as originating in a Party if all of their components are originating. If a set is composed of originating and non-originating components, the set as a whole shall be considered as originating in a Party, if the value of the non-originating components does not exceed 15 % of the ex-works price of the set.

## ARTICLE 12

### Neutral elements

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

- (a) fuel, energy, catalysts and solvents;
- (b) plant, equipment, spare parts and materials used in the maintenance of equipment and buildings;
- (c) machines, tools, dies and moulds;
- (d) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings;
- (e) gloves, glasses, footwear, clothing, safety equipment and supplies;
- (f) equipment, devices and supplies used for testing or inspecting the product; and
- (g) other materials used in the production which are not incorporated into the product nor intended to be incorporated into the final composition of the product.

## ARTICLE 13

### Accounting segregation

1. Originating and non-originating "fungible materials" or "fungible products" shall be physically segregated during storage in order to maintain their originating and non-originating status.

2. For the purpose of paragraph 1, "fungible materials" or "fungible products" means materials or products that are of the same kind and commercial quality, with the same technical and physical characteristics, and that cannot be distinguished from one another for origin purposes.
3. Notwithstanding paragraph 1, originating and non-originating fungible materials may be used in the production of a product without being physically segregated during storage if an accounting segregation method is used.
4. Notwithstanding paragraph 1, originating and non-originating fungible products classified in Chapter 10, 15, 27, 28, 29, heading 32.01 to 32.07, or heading 39.01 to 39.14 of the Harmonized System may be stored in a Party before exportation to the other Party without being physically segregated provided that an accounting segregation method is used.
5. The accounting segregation method referred to in paragraphs 3 and 4 shall be applied in conformity with a stock management method under accounting principles which are generally accepted in the Party.
6. The accounting segregation method shall be any method that ensures that at any time no more materials or products receive originating status than would be the case if the materials or products had been physically segregated.
7. A Party may require, under conditions set out in its laws or regulations, that the use of an accounting segregation method is subject to prior authorisation by the customs authorities of that Party. The customs authorities of the Party shall monitor the use of such authorisations and may withdraw an authorisation if the holder makes improper use of the accounting segregation method or fails to fulfil any of the other conditions laid down in this Protocol.

## ARTICLE 14

### Returned products

If a product originating in a Party exported from that Party to a third country returns to that Party, it shall be considered as a non-originating product unless it can be demonstrated to the satisfaction of the customs authority of that Party that the returning product:

- (a) is the same as that exported; and

- (b) has not undergone any operation other than what was necessary to preserve it in good condition while in that third country or while being exported.

## ARTICLE 15

### Non-alteration

1. An originating product declared for home use in the importing Party shall not, after exportation and prior to being declared for home use, have been altered, transformed in any way or subjected to operations other than to preserve it in good condition or than to add or affix marks, labels, seals or any other documentation to ensure compliance with specific domestic requirements of the importing Party.
2. The storage or exhibition of a product may take place in a third country, provided that the product remains under customs supervision in that third country.
3. The splitting of consignments may take place in a third country if it is carried out by the exporter or under the responsibility of the exporter, provided that the consignments remain under customs supervision in that third country.
4. In the case of doubt as to whether the requirements provided for in paragraphs 1 to 3 are complied with, the customs authority of the importing Party may request the importer to provide evidence of compliance with those requirements, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on the marking or numbering of packages or any evidence related to the product itself.

## ARTICLE 16

### Review of drawback of, or exemption from, customs duties

Not earlier than two years from the entry into force of this Agreement, at the request of either Party, the Joint Committee shall review the Parties' respective duty drawback and inward-processing schemes. For this purpose, at the request of a Party, no later than 60 days from that request, the other Party shall provide the requesting Party with available information and detailed statistics covering the period from the entry into force of this

Agreement, or the previous five years if that is shorter, on the operation of its duty drawback and inward-processing scheme. In light of this review, the Joint Committee may adopt a decision to amend the provisions of this Protocol and its Annexes, with a view to introducing limitations or restrictions with respect to drawback of or exemption from customs duties.

## SECTION 2

### ORIGIN PROCEDURES

#### ARTICLE 17

##### Claims for preferential treatment

1. Each Party shall provide that originating goods that meet the requirements of this Protocol shall benefit from preferential treatment under this Agreement on the basis of a claim for preferential treatment made by the importer based on an origin declaration which meets the requirements of Article 18 (Origin declaration).
2. The importing Party may deny that claim for preferential treatment if any importer, exporter or party fails to comply with any requirement of this Protocol.

#### ARTICLE 18

##### Origin declaration

1. An origin declaration shall:
  - (a) take the form of a written self-declaration of origin which may be in the form set out in Annex 4 (Text of the Origin Declaration) made by the exporter which clearly states that the goods imported meet the conditions required for preferential treatment under the terms of this Agreement; and
  - (b) be provided on, or attached to, an invoice or any other commercial document that describes the goods concerned in sufficient detail to enable them to be identified.
2. Each Party shall permit an origin declaration to be sent electronically and directly from the exporter in one Party to an importer in the other

Party. Such an approach will allow the use of electronic signatures or identification codes.

## ARTICLE 19

### Validity of the origin declaration

1. Each Party shall provide that an origin declaration shall be valid for 12 months from the date it was completed, or for such longer period of time as provided by the importing Party. The preferential treatment may be claimed, within this validity period, from the customs authority of the importing Party.
2. Each Party shall provide that an origin declaration may apply to:
  - (a) a single shipment of originating goods into the territory of a Party;  
or
  - (b) multiple shipments of identical originating goods within any period specified in the origin declaration not exceeding 12 months.
3. The importing Party may accept an origin declaration submitted to its customs authority after the validity period for the purpose of preferential treatment in accordance with that Party's laws and regulations.
4. If unassembled or disassembled products within the meaning of General Rule 2(a) of the Harmonized System falling within Sections XV to XXI of the Harmonized System are imported by instalments, a single origin declaration for such products may be used on request of the importer and in accordance with the requirements laid down by the customs authority of the importing Party.

## ARTICLE 20

### Exemptions from origin declaration requirements

1. Each Party may, in conformity with its laws and regulations, waive the requirement to present an origin declaration for low value importations of originating goods from the other Party.
2. Each Party may exclude any importation from the provisions of paragraph 1 when the importation is part of a series of importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the requirements of this Protocol related to origin declarations.

3. Each Party may set value limits for products referred to in paragraph 1, and shall exchange information with the other Party regarding those limits.

## ARTICLE 21

### Delayed claims for preferential treatment

Each Party shall, in conformity with its laws and regulations, provide that, if a good would have qualified as originating when it was imported into the territory of that Party but the importer did not have an origin declaration at the time of importation, the importer of the good may, within a period of time of no less than two years after the date of importation, apply for a refund of duties paid as a result of the good not having been accorded preferential tariff treatment.

## ARTICLE 22

### Incorrect claims for preferential treatment

1. Each Party shall provide that:
  - (a) an exporter that has completed an origin declaration and becomes aware or has reason to believe that it contains incorrect information shall be obliged to immediately notify the importer in writing of any change affecting the originating status of each good to which the origin declaration applies; and
  - (b) an importer that becomes aware of or has reason to believe that an origin declaration for a good which it has imported and to which preferential treatment has been granted contains incorrect information shall immediately notify the customs authority of the importing Party in writing of any change affecting the originating status of that good and pay any duties owing.
2. Each Party shall encourage its customs authority, when considering imposing a penalty in relation to an origin declaration, to consider as a significant mitigating factor a voluntary notification given in accordance with paragraph 1, provided in the case of a notification given by an importer, the importer corrects the error and repays any duties owing.

## ARTICLE 23

### Discrepancies

1. Each Party shall provide that the discovery of slight discrepancies between the statements made in an origin declaration and those made in the documents submitted to its customs authority for the purpose of carrying out the formalities for importing the goods shall not of themselves render the origin declaration null and void if it is established that those documents correspond to the goods submitted.
2. Each Party shall provide that obvious formal errors such as typing errors on an origin declaration shall not cause the origin declaration to be rejected if these errors do not create doubts concerning the correctness of the statements made in the origin declaration.
3. Each Party shall provide that if its customs authority determines that an origin declaration in respect of a good imported into its territory is illegible or defective on its face, the importer shall be granted a period of not less than 30 days to provide the customs authority of the importing Party with a copy of the corrected origin declaration.
4. The customs authority of the importing Party shall not reject a claim for preferential tariff treatment for the sole reason that the invoice or other commercial document was issued in a third country.

## ARTICLE 24

### Penalties

Each Party shall adopt or maintain measures imposing criminal, civil, or administrative penalties for violations of its laws and regulations relating to the provisions of this Protocol.

## ARTICLE 25

### Record keeping requirements

1. The exporting Party shall require an exporter that has completed an origin declaration to keep for three years after the completion of the origin declaration, or for such longer period of time as the exporting Party may specify, and to provide to that Party upon request:
  - (a) a copy of the origin declaration; and

- (b) all supporting documents and written statements from producers or suppliers which evidence the claim in the origin declaration that the good is originating.
- 2. Each Party shall provide that, if an exporter has based an origin declaration on a written statement from a producer or supplier, that producer or supplier shall be required to maintain records in accordance with paragraph 1.
- 3. The importing Party may require that an importer that has been granted preferential treatment shall keep documentation relating to the importation of the good, including a copy of the origin declaration, for three years after the date of import, or for a longer period of time as that Party may specify.
- 4. Each Party shall permit, in accordance with that Party's laws and regulations, importers, exporters, producers and suppliers in its territory to maintain documentation or records in any medium, provided that the documentation or records can be retrieved and printed.
- 5. A Party may deny preferential treatment to a good that is the subject of a verification of origin when the importer, exporter, producer or supplier of the good that is required to maintain records or documentation under this Article:
  - (a) fails to maintain records or documentation in accordance with this Protocol; or
  - (b) denies access to those records or that documentation.

## ARTICLE 26

### Verification of origin

#### *Administering a verification of origin regime*

1. For the purpose of ensuring the proper application of this Protocol, the Parties shall assist each other, through their customs authorities, in verifying whether goods are originating for the purposes of this Protocol, and ensuring the accuracy of claims for preferential treatment for the purposes of this Protocol.
2. A Party's request for a verification of origin concerning whether a good is originating or whether all other requirements of this Protocol are fulfilled shall be:



- (a) based on risk assessment methods applied by the customs authority of the importing Party, which may include random selection; or
- (b) made when the importing Party has reasonable doubts about whether the good is originating or whether all other requirements of this Protocol have been fulfilled.

#### *Requesting a verification of origin*

3. The customs authority of the importing Party may verify whether a good is originating by requesting, in writing, that the customs authority of the exporting Party conduct a verification concerning whether a good is originating.
4. When requesting a verification of origin, the customs authority of the importing Party shall provide the customs authority of the exporting Party with:
  - (a) the identity of the customs authority issuing the request;
  - (b) the name of the exporter, producer or supplier to be verified;
  - (c) the subject and scope of the verification; and
  - (d) a copy of the origin declaration and, where applicable, any supporting documentation.
5. When appropriate, the customs authority of the importing Party may request specific documentation and information from the customs authority of the exporting Party as part of a verification of origin.
6. A request to conduct a verification of origin made by the customs authority of the importing Party shall be provided to the customs authority of the exporting Party by certified or registered mail or any other method that produces a confirmation of receipt by that customs authority.
7. The customs authority of the exporting Party shall provide the customs authority of the importing Party with a written acknowledgement of receipt (which for the avoidance of doubt may be sent by email) of this request within a period of 45 days from the date of receipt of the written request, or any other time period agreed upon by the Parties.

#### *Conducting a verification of origin*

8. Following a request outlined in paragraph 6, the customs authority of the exporting Party shall proceed to the origin verification. For this

purpose, the customs authority may, in accordance with its laws and regulations:

- (a) request documentation;
  - (b) call for any evidence; and
  - (c) visit the premises of an exporter, a producer or supplier to review the records referred to in Article 25(1) and (2) and observe the facilities used in the production of the good.
9. Each Party shall provide that, if an exporter has based an origin declaration on a written statement from a producer or supplier, the exporter may arrange for that producer or supplier to provide documentation or information directly to the customs authority of the exporting Party upon request.

*Release of goods subject to a verification of origin*

10. Pending the results of a verification of origin conducted pursuant to paragraph 11, the importing Party shall allow the release of the good, subject to payment of duties or provision of a guarantee in the form of a surety, a deposit or some other appropriate instrument as provided for in its laws and regulations. If, as a result of the verification, the importing Party determines that the good is an originating good, it shall grant preferential treatment to the good and refund any excess duties paid or release any guarantee provided, unless the guarantee also covers other obligations which have not been discharged.

*Completing a verification of origin*

11. As soon as possible and in any event within 10 months after receiving the written request for a verification of origin, the customs authority of the exporting Party shall complete a verification, and shall:
- (a) provide to the customs authority of the importing Party, by certified or registered mail or any other method that produces a confirmation of receipt by that customs authority, a written report in order for it to determine whether the good is originating or not, which contains:
    - (i) the results of the verification;
    - (ii) the description of the good subject to verification and the tariff classification relevant to the application of the rules of origin;

- (iii) a description and explanation of the good sufficient to support the rationale concerning the originating status of the good;
  - (iv) information on the manner in which the verification was conducted; and
  - (v) where appropriate, supporting documentation, and
- (b) subject to its laws and regulations, notify the exporter of the outcome of the verification of origin.
12. The period of time within which a verification of origin shall be completed may be extended by mutual consent of the customs authorities concerned.

*Result of a verification of origin*

13. If a verification of origin finds that the importer, exporter, producer or supplier has failed to comply with any requirement of this Protocol, the importing Party may deny preferential treatment to the good.
14. If the result of a verification of origin has not been provided in accordance with this Protocol, the customs authority of the importing Party may deny preferential treatment to a good if it has reasonable doubt that, or when it is unable to determine whether, the good is originating.

*Review and appeal*

15. Each Party shall grant substantially the same rights of review and appeal of determinations of origin issued by its customs authority as it provides to importers in its territory, to any person who has received a determination on origin in the application of this Article.

*Disputing the result of a verification of origin*

16. Each Party shall provide that, if there are differences between the Parties in relation to the verification procedures set out in this Article or in the interpretation of the rules of origin in determining whether a good qualifies as originating, and these differences cannot be resolved through consultations between the customs authority requesting the verification and the customs authority responsible for performing the verification, and if the customs authority of the importing Party intends to make a determination of origin that is inconsistent with the written report provided by the customs authority of the exporting Party, the customs authority of the importing Party shall notify the customs

authority of the exporting Party within 60 days of receiving the written report.

17. At the request of either Party, the Parties shall hold and conclude consultations within 90 days from the date of the notification referred to in paragraph 16 to resolve those differences. The period for concluding consultations may be extended on a case by case basis by mutual written consent between the Parties. The customs authority of the importing Party may make its determination of origin after the conclusion of these consultations.
18. In all cases, the settlement of differences between the importer and the customs authority of the importing Party shall be under the law of the importing Party.

## ARTICLE 27

### Notifications and cooperation

1. The Parties shall cooperate in the uniform administration and interpretation of this Protocol and, through their customs authorities, assist each other in verifying the originating status of the products on which an origin declaration is based.
2. For the purpose of facilitating the verifications or assistance referred to in paragraph 1, the customs authorities of the Parties shall provide each other with addresses of the responsible customs authorities.
3. The Parties agree that the customs authority of the exporting Party assumes all expenses in carrying out verifications of origin.
4. The Parties agree that their customs authorities will discuss the overall operation and administration of the verification process, including forecasting of workload and discussing priorities. If there is an unusual increase in the number of requests, the customs authorities of the Parties will consult each other to establish priorities and consider steps to manage the workload, taking into consideration operational requirements.

## ARTICLE 28

### Confidentiality

1. This Protocol does not require a Party to furnish or allow access to information, the disclosure of which would impede law enforcement or would be contrary to that Party's law protecting business information.
2. Each Party shall maintain, in conformity with its law, the confidentiality of the information collected pursuant to this Protocol and shall protect that information from disclosure that could prejudice the competitive position of the person providing the information. If the Party receiving or obtaining the information is required by its law to disclose the information, that Party shall notify the person or the other Party who provided that information.
3. Each Party shall ensure that the confidential information collected pursuant to this Protocol shall not be used for purposes other than the administration and enforcement of determination of origin and of customs matters, except with the permission of the person or the other Party who provided the confidential information.
4. Notwithstanding paragraph 3, a Party may allow information collected pursuant to this Protocol to be used in any administrative, judicial, or quasi-judicial proceedings instituted in its territory for failure to comply with customs related laws and regulations implementing this Protocol. A Party shall notify the person or the other Party who provided the information in advance of such use.
5. The Parties shall exchange information on their respective law for the purpose of facilitating the operation and application of paragraph 2.

## SECTION 3

### OTHER PROVISIONS

## ARTICLE 29

### Ceuta and Melilla

For the purposes of this Protocol, reference to "European Union" shall not cover Ceuta and Melilla.

## ARTICLE 30

### Republic of San Marino

Without prejudice to Article 2, a product originating in the Republic of San Marino shall, due to the customs union between the European Union and the Republic of San Marino, be considered as originating in the European Union.

## ARTICLE 31

### Principality of Andorra

Without prejudice to Article 2, a product originating in the Principality of Andorra classified under Chapters 25 to 97 shall, due to the customs union between the European Union and the Principality of Andorra, be considered as originating in the European Union.

## ARTICLE 32

### Transitional provisions for products in transit or storage

The provisions of this Agreement may be applied to products which comply with the provisions of this Protocol and which, on 14 April 2021, are either in transit from the exporting Party to the importing Party or under customs control in the importing Party without payment of import duties and taxes, subject to the making of a claim for preferential tariff treatment referred to in Article 17 (Claims for preferential treatment) to the customs authority of the importing Party, within 12 months of that date.

## ARTICLE 33

### Amendment to this Protocol and its Annexes

The Joint Committee may amend this Protocol and its Annexes.

## ANNEX 1

### INTRODUCTORY NOTES TO LIST RULES

#### Note 1 - General Principles

1. This Annex sets out the general rules for the applicable requirements of Annex 2 (List Rules) as provided for in Article 2(1)(c) of this Protocol. (List Rules are otherwise known as product-specific rules of origin.)
2. For the purposes of this Annex and Annex 2 (List Rules), the requirements for a product to be originating in accordance with Article 2(1)(c) of this Protocol are a change in tariff classification, a production process, a maximum value or weight of non-originating materials, or any other requirement specified in this Annex and Annex 2 (List Rules).
3. Reference to weight in a list rule means the net weight, which is the weight of a material or a product, not including the weight of any packaging.
4. This Annex and Annex 2 (List Rules) are based on the Harmonized System, as amended on 1 January 2017.

#### Note 2 - The Structure of the List Rules

1. Notes on sections or chapters, where applicable, are read in conjunction with the list rules for the relevant section, chapter, heading or subheading.
2. Each list rule set out in Column 2 of Annex 2 (List Rules) applies to the corresponding product indicated in Column 1 of that Annex.
3. If a product is subject to alternative list rules, the product shall be originating in a Party if it satisfies one of the alternatives.
4. If a product is subject to a list rule that includes multiple requirements, the product shall be originating in a Party only if it satisfies all of the requirements.
5. For the purposes of this Annex and Annex 2 (List Rules), the following definitions apply:
  - (a) "section" means a section of the Harmonized System;
  - (b) "chapter" means the first two-digits in the tariff classification number under the Harmonized System;
  - (c) "heading" means the first four-digits in the tariff classification number under the Harmonized System; and
  - (d) "subheading" means the first six-digits in the tariff classification number under the Harmonized System.



6. For the purposes of the list rules, the following abbreviations apply:

“CC” means production from non-originating materials of any Chapter, except that of the product; this means that any non-originating material used in the production of the product must be classified in a Chapter (2-digit level of the Harmonized System) other than that of the product (i.e. a change in Chapter);

“CTH” means production from non-originating materials of any heading, except that of the product; this means that any non-originating material used in the production of the product must be classified in a heading (4-digit level of the Harmonized System) other than that of the product (i.e. a change in heading);

“CTSH” means production from non-originating materials of any subheading, except that of the product; this means that any non-originating material used in the production of the product must be classified in a subheading (6-digit level of the Harmonized System) other than that of the product (i.e. a change in sub-heading).

#### Note 3 - Application of the List Rules

1. Article 2(2) of this Protocol, concerning products having acquired originating status which are used in the production of other products, applies whether or not this status has been acquired inside the same factory in a Party where these products are used.

2. If a list rule specifically excludes certain non-originating material or provides that the value or weight of a specified non-originating material shall not exceed a specific threshold, these conditions do not apply to non-originating materials classified elsewhere in the Harmonized System.

3. Example 1: when the rule for bulldozers (HS sub-heading 8429.11) requires: “CTH except from non-originating materials of heading 84.31 parts suitable solely for machinery of heading 84.25 to 84.30”, the use of non-originating materials classified elsewhere than 84.29 and 84.31, such as screws (HS heading 73.18), insulated wires and electric conductors (HS heading 85.44) and various electronics (HS Chapter 85), is not limited.

Example 2: When the rule for heading 35.05 (dextrins and other modified starches; glues based on starches etc) requires ‘CTH except from non-originating heading 11.08’ then the use of non-originating materials classified elsewhere than 11.08 (starches, inulin), such as materials of Chapter 10 (cereals), is not limited.

4. If a list rule provides that a product shall be produced from a particular material, this does not prevent the use of other materials which are unable to satisfy that rule because of their inherent nature.

Note 4 - Calculation of a maximum value of non-originating materials

For the purposes of the list rules, the following definitions apply:

- (a) "customs value" means the value as determined in accordance with the Agreement on Implementation of Article VII of GATT 1994;
- (b) "EXW" or "ex-works price" means:
  - (i) the price of the product paid or payable to the producer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs incurred in the production of the product, minus any internal taxes which are, or may be, repaid when the product obtained is exported; or
  - (ii) if there is no price paid or payable or if the actual price paid does not reflect all costs related to the production of the product which are actually incurred in the production of the product, the value of all the materials used and all other costs incurred in the production of the product in the exporting Party:
    - (aa) including selling, general and administrative expenses, as well as profit, that can reasonably be allocated to the product; and
    - (bb) excluding the cost of freight, insurance, all other costs incurred in transporting the product and any internal taxes of the exporting Party which are, or may be, repaid when the product obtained is exported.
  - (iii) For the purposes of point (i), where the last production has been contracted to a producer, the term 'producer' in point (i) refers to the person who has employed the subcontractor.
- (c) "MaxNOM" means the maximum value of non-originating materials expressed as a percentage and shall be calculated according to the following formula:

$$\text{MaxNOM (\%)} = \frac{\text{VNM}}{\text{EXW}} \times 100$$

- (d) "VNM" means the value of the non-originating materials used in the production of the product, which is its customs value at the time of importation, including freight, insurance if appropriate, packing and all other costs incurred in transporting the materials to the importation port

in the Party where the producer of the product is located; where the value of the non-originating materials is not known and cannot be ascertained, the first ascertainable price paid for the non-originating materials in either Party is used; the value of the non-originating materials used in the production of the product may be calculated on the basis of the weighted average value formula or other inventory valuation method under accounting principles which are generally accepted in the Party.

Note 5 - Definitions of processes referred to in Sections V to VII in Annex 2  
(List Rules)

For the purposes of list rules, the following definitions apply:

- (a) “biotechnological processing” means:
  - (i) biological or biotechnological culturing (including cell culture), hybridisation or genetic modification of micro- organisms (bacteria, viruses (including phages) etc.) or human, animal or plant cells; and
  - (ii) production, isolation or purification of cellular or intercellular structures (such as isolated genes, gene fragments and plasmids), or fermentation;
- (b) “change in particle size” means the deliberate and controlled modification in particle size if a product, other than by merely crushing or pressing, resulting in a product with a defined particle size, defined particle size distribution or defined surface area, which is relevant to the purposes of the resulting product and with physical or chemical characteristics different from those of the input materials;
- (c) “chemical reaction” means a process (including a biochemical processing) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule, with the exception of the following, which are not considered to be chemical reactions for the purpose of this definition:
  - (i) dissolving in water or other solvents;
  - (ii) the elimination of solvents including solvent water; or
  - (iii) the addition or elimination of water of crystallisation;
- (d) “distillation” means:

- (i) atmospheric distillation: a separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapour then condensed into different liquefied fractions; products produced from petroleum distillation may include liquefied petroleum gas, naphtha, gasoline, kerosene, diesel or heating oil, light gas oils and lubricating oil; and
  - (ii) vacuum distillation: distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation; vacuum distillation is used for distilling high-boiling and heat-sensitive materials such as heavy distillates in petroleum oils to produce light to heavy vacuum gas oils and residuum;
- (e) “isomer separation” means the isolation or separation of isomers from a mixture of isomers;
- (f) “mixing and blending” means the deliberate and proportionally controlled mixing or blending (including dispersing) of materials, other than the addition of diluents, only to conform to predetermined specifications which results in the production of a product having physical or chemical characteristics that are relevant to the purposes or uses of the product and are different from the input materials;
- (g) “production of standard materials” (including standard solutions) means a production of a preparation suitable for analytical, calibrating or referencing uses with precise degrees of purity or proportions certified by the producer; and
- (h) “purification” means a process which results in the elimination of at least 80 % of the content of existing impurities or the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:
- (i) pharmaceutical, medical, cosmetic, veterinary or food grade substances;
  - (ii) chemical products and reagents for analytical, diagnostic or laboratory uses;
  - (iii) elements and components for use in micro-electronics;
  - (iv) specialised optical uses;
  - (v) biotechnical use, for example, in cell culturing, in genetic technology or as a catalyst;
  - (vi) carriers used in a separation process; or

(vii) nuclear grade uses.

Note 6 - Definitions of terms used in Section XI of Annex 2 (List Rules)

For the purposes of the list rules, the following definitions apply:

- (a) “man-made staple fibres” means synthetic or artificial filament tow, staple fibres or waste, of headings 55.01 to 55.07;
- (b) “natural fibres” means fibres other than synthetic or artificial fibres, the use of which is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun; ‘natural fibres’ includes horsehair of heading 05.11, silk of headings 50.02 and 50.03, wool-fibres and fine or coarse animal hair of headings 51.01 to 51.05, cotton fibres of headings 52.01 to 52.03, and other vegetable fibres of headings 53.01 to 53.05;
- (c) “printing” means a technique by which an objectively assessed function, such as colour, design, or technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques; and
- (d) “printing (as standalone operation)” means a technique by which an objectively assessed function, such as colour, design, or technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques combined with at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling, shearing, singeing, process of air-tumbler, process of stenter, milling, steam and shrinking, and wet decatizing), provided that the value of all the non-originating materials used does not exceed 50 % of the EXW of the product.

Note 7 - Tolerances applicable to products containing two or more basic textile materials

1. For the purposes of this Note, basic textile materials are the following:

- (a) silk;
- (b) wool;
- (c) coarse animal hair;
- (d) fine animal hair;
- (e) horsehair;
- (f) cotton;
- (g) paper-making materials and paper;

- (h) flax;
- (i) true hemp;
- (j) jute and other textile bast fibres;
- (k) sisal and other textile fibres of the genus *Agave*;
- (l) coconut, abaca, ramie and other vegetable textile fibres;
- (m) synthetic man-made filaments;
- (n) artificial man-made filaments;
- (o) current-conducting filaments;
- (p) synthetic man-made staple fibres of polypropylene;
- (q) synthetic man-made staple fibres of polyester;
- (r) synthetic man-made staple fibres of polyamide;
- (s) synthetic man-made staple fibres of polyacrylonitrile;
- (t) synthetic man-made staple fibres of polyimide;
- (u) synthetic man-made staple fibres of polytetrafluoroethylene;
- (v) synthetic man-made staple fibres of poly (phenylene sulphide);
- (w) synthetic man-made staple fibres of poly (vinyl chloride);
- (x) other synthetic man-made staple fibres;
- (y) artificial man-made staple fibres of viscose;
- (z) other artificial man-made staple fibres;
- (aa) yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped;
- (bb) yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped;
- (cc) products of heading 56.05 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film irrespective of 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;
- (dd) other products of heading 56.05;
- (ee) glass fibres; and
- (ff) metal fibres.

2. Where reference to this Note is made in Annex 2 (List Rules), the requirements set out in its Column 2 shall not apply, as a tolerance, to non-originating basic textile materials which are used in the production of a product, provided that:

- (a) the product contains two or more basic textile materials; and
- (b) the weight of the non-originating basic textile materials, taken together, does not exceed 10 % of the total weight of all the basic textile materials used.

Example: For a woollen fabric of heading 51.12 containing woollen yarn of heading 51.07, synthetic yarn of staple fibres of heading 55.09 and materials other than basic textile materials, non-originating woollen yarn which does not satisfy the requirement set out in Annex 2 (List Rules), or non-originating synthetic yarn which does not satisfy the requirement set out in Annex 2 (List

Rules), or a combination of both, may be used, provided that their total weight does not exceed 10 % of the weight of all the basic textile materials.

3. Notwithstanding Note 7.2(b), for products containing “yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped”, the maximum tolerance is 20 %. However, the percentage of the other non-originating basic textile materials shall not exceed 10 %.

4. Notwithstanding Note 7.2(b), for products containing “strip consisting of a core of aluminium foil or of a core of plastic film irrespective of whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film”, the maximum tolerance is 30 %. However, the percentage of the other non-originating basic textile materials shall not exceed 10 %.

#### Note 8 - Other tolerances applicable to certain textile products

1. Where reference to this Note is made in Annex 2 (List Rules), non-originating textile materials (with the exception of linings and interlinings) which do not satisfy the requirements set out in its Column 2 for a made-up textile product may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the EXW of the product.

2. Non-originating materials which are not classified in Chapters 50 to 63 may be used without restriction in the production of textile products classified in Chapters 50 to 63, whether or not they contain textiles.

Example: If a requirement set out in Annex 2 (List Rules) provides that yarn shall be used, for a certain textile item (such as trousers), this does not prevent the use of non-originating metal items (such as buttons), because metal items are not classified in Chapters 50 to 63. For the same reasons, it does not prevent the use of non-originating slide fasteners, even though slide-fasteners normally contain textiles.

3. Where a requirement set out in Annex 2 (List Rules) consists in a maximum value of non-originating materials, the value of the non-originating materials which are not classified in Chapters 50 to 63 shall be taken into account in the calculation of the value of the non-originating materials.

#### Note 9 - Agricultural products

Agricultural products classified under Section II of the Harmonized System and heading 24.01, which are grown or harvested in the territory of a Party, shall be treated as originating in the territory of that Party, even if grown from seeds, bulbs, rootstock, cuttings, slips, grafts, shoots, buds, or other live parts of plants imported from a third country.

ANNEX 2

LIST RULES

<p><b>Column 1</b></p> <p><b>Harmonized System classification (2017) including specific description</b></p>	<p><b>Column 2</b></p> <p><b>List rule</b></p>
<p><b>SECTION I</b></p>	<p><b>LIVE ANIMALS; ANIMAL PRODUCTS</b></p>
<p><b>Chapter 1</b></p>	<p><b>Live animals</b></p>
<p>01.01-01.06</p>	<p>All animals of Chapter 1 are wholly obtained.</p>
<p><b>Chapter 2</b></p>	<p><b>Meat and edible meat offal</b></p>
<p>02.01-02.10</p>	<p>Production in which all the materials of Chapters 1 and 2 used are wholly obtained.</p>
<p><b>Chapter 3</b></p>	<p><b>Fish and crustaceans, molluscs and other aquatic invertebrates</b></p>
<p>03.01-03.08</p>	<p>Production in which all the materials of Chapter 3 used are wholly obtained.</p>
<p><b>Chapter 4</b></p>	<p><b>Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included</b></p>
<p>04.01-04.10</p>	<p>Production in which:</p> <ul style="list-style-type: none"> <li>- all the materials of Chapter 4 used are wholly obtained; and</li> <li>- the total weight of non-originating materials of headings 17.01 and 17.02 does not exceed 20 % of the weight of the product.</li> </ul>
<p><b>Chapter 5</b></p>	<p><b>Products of animal origin, not elsewhere specified or included</b></p>
<p>05.01-05.11</p>	<p>Production from non-originating materials of any heading.</p>
<p><b>SECTION II</b></p>	<p><b>VEGETABLE PRODUCTS</b></p>
<p><b>Chapter 6</b></p>	<p><b>Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage</b></p>
<p>06.01-06.04</p>	<p>Production in which all the materials of Chapter 6 used are wholly obtained.</p>
<p><b>Chapter 7</b></p>	<p><b>Edible vegetables and certain roots and tubers</b></p>
<p>07.01-07.14</p>	<p>Production in which all the materials of Chapter 7 used are wholly obtained.</p>
<p><b>Chapter 8</b></p>	<p><b>Edible fruit and nuts; peel of citrus fruit or melons</b></p>



08.01-08.14	Production in which: - all the materials of Chapter 8 used are wholly obtained; and - the total weight of non-originating materials of headings 17.01 and 17.02 does not exceed 20 % of the weight of the product.
<b>Chapter 9</b>	<b>Coffee, tea, maté and spices</b>
09.01-09.10	Production from non-originating materials of any heading.
<b>Chapter 10</b>	<b>Cereals</b>
10.01-10.08	Production in which all the materials of Chapter 10 used are wholly obtained.
<b>Chapter 11</b>	<b>Products of the milling industry; malt; starches; inulin; wheat gluten</b>
11.01-11.09	Production in which all materials of Chapters 10 and 11, headings 07.01, 07.14, 23.02 to 23.03 or subheading 0710.10 used are wholly obtained.
<b>Chapter 12</b>	<b>Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder</b>
12.01-12.14	CTH
<b>Chapter 13</b>	<b>Lac; gums, resins and other vegetable saps and extracts</b>
13.01-13.02	Production from non-originating materials of any heading in which the total weight of non-originating materials of headings 17.01 and 17.02 does not exceed 20 % of the weight of the product.
<b>Chapter 14</b>	<b>Vegetable plaiting materials; vegetable products not elsewhere specified or included</b>
14.01-14.04	Production from non-originating materials of any heading.
<b>SECTION III</b>	<b>ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES</b>
<b>Chapter 15</b>	<b>Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes</b>
15.01-15.04	CTH
15.05-15.06	Production from non-originating materials of any heading.
15.07-15.08	CTSH
15.09-15.10	Production in which all the vegetable materials used are wholly obtained.
15.11-15.15	CTSH
15.16-15.17	CTH
15.18-15.19	CTSH

15.20	Production from non-originating materials of any heading.
15.21-15.22	CTSH
<b>SECTION IV</b>	<b>PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES</b>
<b>Chapter 16</b>	<b>Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates</b>
1601.00-1604.18	Production in which all the materials of Chapters 1, 2, 3 and 16 used are wholly obtained <sup>2</sup> .
1604.19	CC
1604.20	
- Preparations of surimi:	CC
- Others:	Production in which all the materials of Chapters 3 and 16 used are wholly obtained <sup>3</sup> .
1604.31-1605.69	Production in which all the materials of Chapters 3 and 16 used are wholly obtained.
<b>Chapter 17</b>	<b>Sugars and sugar confectionery</b>
17.01	CTH
17.02	CTH, provided that the total weight of non-originating materials of headings 11.01 to 11.08, 17.01 and 17.03 used does not exceed 20 % of the weight of the product.
17.03	CTH
17.04	
- White chocolate:	CTH, provided that:  (a) all the materials of Chapter 4 used are wholly obtained; and  (b) (i) the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product; or

<sup>2</sup> Prepared or preserved tunas, skipjack and bonito (*Sarda* spp.), whole or in pieces (excl. minced) classified in subheading 1604.14 may qualify as originating under alternative list rules within annual quotas as specified in Annex ORIG-2A (Origin Quotas and Alternatives to the List Rules in Annex 2).

<sup>3</sup> Prepared or preserved tunas, skipjack or other fish of genus *Euthynnus* (excl. whole or in pieces) classified in subheading 1604.20 may qualify as originating under alternative list rules within annual quotas as specified in Annex ORIG-2A (Origin Quotas and Alternatives to the List Rules in Annex 2).

	(ii) the value of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the ex-works price of the product.
- Others:	CTH, provided that: - all the materials of Chapter 4 used are wholly obtained; and - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.
<b>Chapter 18</b>	<b>Cocoa and cocoa preparations</b>
18.01-18.05	CTH
1806.10	CTH, provided that: - all the materials of Chapter 4 used are wholly obtained; and - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.
1806.20-1806.90	CTH, provided that: (a) all the materials of Chapter 4 used are wholly obtained; and  (b) (i) the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product; or (ii) the value of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the ex-works price of the product.
<b>Chapter 19</b>	<b>Preparations of cereals, flour, starch or milk; pastrycooks' products</b>
19.01-19.05	CTH, provided that: - all the materials of Chapter 4 used are wholly obtained; - the total weight of non-originating materials of Chapters 2, 3 and 16 used does not exceed 20 % of the weight of the product; - the total weight of non-originating materials of headings 10.06 and 11.08 used does not exceed 20 % of the weight of the product; and - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.
<b>Chapter 20</b>	<b>Preparations of vegetables, fruit, nuts or other parts of plants</b>
20.01	CTH
20.02-20.03	Production in which all the materials of Chapter 7 used are wholly obtained.
20.04-20.09	CTH, provided that the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.

<b>Chapter 21</b>	<b>Miscellaneous edible preparations</b>
21.01-21.02	CTH, provided that: - all the materials of Chapter 4 used are wholly obtained; and - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product.
2103.10 2103.20 2103.90	CTH; however, non-originating mustard flour or meal or prepared mustard may be used.
2103.30	Production from non-originating materials of any heading.
21.04-21.06	CTH, provided that: - all the materials of Chapter 4 used are wholly obtained; and - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product.
<b>Chapter 22</b>	<b>Beverages, spirits and vinegar</b>
22.01-22.06	CTH except from non-originating materials of headings 22.07 and 22.08, provided that: - all the materials of subheadings 0806.10, 2009.61, 2009.69 used are wholly obtained; - all the materials of Chapter 4 used are wholly obtained; and - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product.
22.07	CTH except from non-originating materials of heading 22.08, provided that all the materials of Chapter 10, subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained.
22.08-22.09	CTH except from non-originating materials of headings 22.07 and 22.08, provided that all the materials of subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained.
<b>Chapter 23</b>	<b>Residues and waste from the food industries; prepared animal fodder</b>
23.01	CTH
2302.10-2303.10	CTH, provided that the total weight of non-originating materials of Chapter 10 used does not exceed 20 % of the weight of the product.
2303.20-2308.00	CTH
23.09	CTH, provided that: - all the materials of Chapters 2 and 4 used are wholly obtained;

	<p>- the total weight of non-originating materials of headings 10.01 to 10.04, 10.07 to 10.08, Chapter 11, and headings 23.02 and 23.03 used does not exceed 20 % of the weight of the product; and</p> <p>- the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product.</p>
<b>Chapter 24</b>	<b>Tobacco and manufactured tobacco substitutes</b>
24.01	Production in which all materials of heading 24.01 are wholly obtained.
2402.10	Production from non-originating materials of any heading, provided that the total weight of non-originating materials of heading 24.01 used does not exceed 30 % of the weight of materials of Chapter 24 used.
2402.20	Production from non-originating materials of any heading, except that of the product and of smoking tobacco of subheading 2403.19, and in which at least 10 % by weight of all materials of heading 24.01 used is wholly obtained.
2402.90	Production from non-originating materials of any heading, provided that the total weight of non-originating materials of heading 24.01 used does not exceed 30 % of the weight of materials of Chapter 24 used.
24.03	CTH, in which at least 10 % by weight of all materials of heading 24.01 used are wholly obtained.
<b>SECTION V</b>	<b>MINERAL PRODUCTS</b>  <b>Section note: For definitions of horizontal processing rules within this Section, see Note 5 of Annex ORIG-1</b>
<b>Chapter 25</b>	<b>Salt; sulphur; earths and stone; plastering materials, lime and cement</b>
25.01-25.30	CTH; or MaxNOM 70 % (EXW).
<b>Chapter 26</b>	<b>Ores, slag and ash</b>
26.01-26.21	CTH
<b>Chapter 27</b>	<b>Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes</b>
27.01-27.09	Production from non-originating materials of any heading.
27.10	CTH except from non-originating biodiesel of subheading 3824.99 or 3826.00; or Distillation or a chemical reaction is undergone, provided that biodiesel (including hydrotreated vegetable oil) of heading 27.10 and subheadings

	3824.99 and 3826.00 used is obtained by esterification, transesterification or hydrotreatment.
27.11-27.15	Production from non-originating materials of any heading.
<b>SECTION VI</b>	<b>PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES</b>  <b>Section note: For definitions of horizontal processing rules within this Section, see Note 5 of Annex ORIG-1</b>
<b>Chapter 28</b>	<b>Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes</b>
28.01-28.53	CTSH;  A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone;  or  MaxNOM 50 % (EXW).
<b>Chapter 29</b>	<b>Organic chemicals</b>
2901.10-2905.42	CTSH;  A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone;  or  MaxNOM 50 % (EXW).
2905.43-2905.44	CTH except from non-originating materials of heading 17.02 and subheading 3824.60.
2905.45	CTSH, however, non-originating materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product;  or  MaxNOM 50 % (EXW).
2905.49-2942	CTSH;  A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone;  or  MaxNOM 50 % (EXW).
<b>Chapter 30</b>	<b>Pharmaceutical products</b>

30.01-30.06	CTSH;  A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone;  or  MaxNOM 50 % (EXW).
<b>Chapter 31</b>	<b>Fertilisers</b>
31.01-31.04	CTH, however, non-originating materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the EXW of the product;  or  MaxNOM 40 % (EXW).
31.05	
-Sodium nitrate -Calcium cyanamide -Potassium sulphate -Magnesium potassium sulphate	CTH, however, non-originating materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the EXW of the product;  or  MaxNOM 40 % (EXW).
-Others	CTH, however, non-originating materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the EXW of the product, and in which the value of all non-originating materials used does not exceed 50% of the EXW of the product;  or  MaxNOM 40 % (EXW).
<b>Chapter 32</b>	<b>Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks</b>
32.01-32.15	CTSH;  A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone;  or  MaxNOM 50 % (EXW).

<b>Chapter 33</b>	<b>Essential oils and resinoids; perfumery, cosmetic or toilet preparations</b>
33.01	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
3302.10	CTH, however, non-originating materials of subheading 3302.10 may be used, provided that their total value does not exceed 20 % of the EXW of the product.
3302.90	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
33.03	Production from non-originating materials of any heading.
33.04 -33.07	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
<b>Chapter 34</b>	<b>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</b>
34.01-34.07	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
<b>Chapter 35</b>	<b>Albuminoidal substances; modified starches; glues; enzymes</b>
35.01-35.04	CTH except from non-originating materials of Chapter 4.



35.05	CTH except from non-originating materials of heading 11.08.
35.06-35.07	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
<b>Chapter 36</b>	<b>Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations</b>
36.01-36.06	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
<b>Chapter 37</b>	<b>Photographic or cinematographic goods</b>
37.01-37.07	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
<b>Chapter 38</b>	<b>Miscellaneous chemical products</b>
38.01-38.08	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
3809.10	CTH except from non-originating materials of headings 11.08 and 35.05.
3809.91-3822.00	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or

	MaxNOM 50 % (EXW).
38.23	Production from non-originating material of any heading.
3824.10-3824.50	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
3824.60	CTH except from non-originating materials of subheadings 2905.43 and 2905.44.
3824.71-3825.90	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
38.26	Production in which biodiesel is obtained through transesterification, esterification or hydro-treatment.
<b>SECTION VII</b>	<b>PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF</b>  <b>Section note: For definitions of horizontal processing rules within this Section, see Note 5 of Annex ORIG-1</b>
<b>Chapter 39</b>	<b>Plastics and articles thereof</b>
39.01-39.15	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation, or biotechnological processing is undergone; or MaxNOM 50 % (EXW).
39.16-39.19	CTH; or MaxNOM 50 % (EXW).
39.20	CTSH; or MaxNOM 50 % (EXW).

39.21-39.22	CTH; or MaxNOM 50 % (EXW).
3923.10-3923.50	CTSH; or MaxNOM 50 % (EXW).
3923.90-3925.90	CTH; or MaxNOM 50 % (EXW).
39.26	CTSH; or MaxNOM 50 % (EXW).
<b>Chapter 40</b>	<b>Rubber and articles thereof</b>
40.01 - 40.11	CTH; or MaxNOM 50 % (EXW).
4012.11-4012.19	CTSH; or Retreading of used tyres.
4012.20-4017.00	CTH; or MaxNOM 50 % (EXW).
<b>SECTION VIII</b>	<b>RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLE OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)</b>
<b>Chapter 41</b>	<b>Raw hides and skins (other than furskins) and leather</b>
41.01-4104.19	CTH
4104.41-4104.49	CTSH except from non-originating materials of subheadings 4104.41 to 4104.49.
4105.10	CTH
4105.30	CTSH

4106.21	CTH
4106.22	CTSH
4106.31	CTH
4106.32-4106.40	CTSH
4106.91	CTH
4106.92	CTSH
41.07-41.13	CTH except from non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 and 4106.92. However, non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 or 4106.92 may be used provided that they undergo a retanning operation.
4114.10	CTH
4114.20	CTH except from non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32, 4106.92 and 4107. However, non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32, 4106.92 and heading 41.07 may be used provided that they undergo a retanning operation.
41.15	CTH
<b>Chapter 42</b>	<b>Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)</b>
42.01-42.06	CTH; or MaxNOM 50 % (EXW).
<b>Chapter 43</b>	<b>Furskins and artificial fur; manufactures thereof</b>
4301.10-4302.20	CTH; or MaxNOM 50 % (EXW).
4302.30	CTSH
43.03-43.04	CTH; or MaxNOM 50 % (EXW).
<b>SECTION IX</b>	<b>WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK</b>

<b>Chapter 44</b>	<b>Wood and articles of wood; wood charcoal</b>
44.01-44.21	CTH; or MaxNOM 50 % (EXW).
<b>Chapter 45</b>	<b>Cork and articles of cork</b>
45.01-45.04	CTH; or MaxNOM 50 % (EXW).
<b>Chapter 46</b>	<b>Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork</b>
46.01-46.02	CTH; or MaxNOM 50 % (EXW).
<b>SECTION X</b>	<b>PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF</b>
<b>Chapter 47</b>	<b>Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard</b>
47.01-47.07	CTH; or MaxNOM 50 % (EXW).
<b>Chapter 48</b>	<b>Paper and paperboard; articles of paper pulp, of paper or of paperboard</b>
48.01-48.23	CTH; or MaxNOM 50 % (EXW).
<b>Chapter 49</b>	<b>Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans</b>
49.01-49.11	CTH; or MaxNOM 50 % (EXW).
<b>SECTION XI</b>	<b>TEXTILES AND TEXTILE ARTICLES</b>

	<b>Section note: For definitions of terms used for tolerances applicable to certain products made of textile materials, see Notes 6,7 and 8 of Annex ORIG-1</b>
<b>Chapter 50</b>	<b>Silk</b>
50.01-50.02	CTH
50.03	
- Carded or combed:	Carding or combing of silk waste.
- Others:	CTH
50.04-50.05	Spinning of natural fibres; Extrusion of man-made continuous filament combined with spinning; Extrusion of man-made continuous filament combined with twisting; or Twisting combined with any mechanical operation.
50.06	
- Silk yarn and yarn spun from silk waste:	Spinning of natural fibres; Extrusion of man-made continuous filament combined with spinning; Extrusion of man-made continuous filament combined with twisting; or Twisting combined with any mechanical operation.
- Silk-worm gut:	CTH
50.07	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing; Yarn dyeing combined with weaving; Weaving combined with printing;

	or Printing (as standalone operation).
<b>Chapter 51</b>	<b>Wool, fine or coarse animal hair; horsehair yarn and woven fabric</b>
51.01-51.05	CTH
51.06-51.10	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
51.11-51.13	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Weaving combined with dyeing; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
<b>Chapter 52</b>	<b>Cotton</b>
52.01-52.03	CTH
52.04-52.07	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
52.08-52.12	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing or with coating or with laminating; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).

<b>Chapter 53</b>	<b>Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn</b>
53.01-53.05	CTH
53.06-53.08	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
53.09-53.11	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Weaving combined with dyeing or with coating or with laminating; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
<b>Chapter 54</b>	<b>Man-made filaments; strip and the like of man-made textile materials</b>
54.01-54.06	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
54.07-54.08	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Yarn dyeing combined with weaving; Weaving combined with dyeing or with coating or with laminating; Twisting or any mechanical operation combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
<b>Chapter 55</b>	<b>Man-made staple fibres</b>
55.01-55.07	Extrusion of man-made fibres.



55.08-55.11	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
55.12-55.16	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing or with coating or with laminating; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
<b>Chapter 56</b>	<b>Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof</b>
56.01	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; Flocking combined with dyeing or with printing; or Coating, flocking, laminating, or metalizing combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing), provided that the value of non-originating materials used does not exceed 50 % of the EXW of the product.
56.02	
- Needleloom Felt:	Extrusion of man-made fibres combined with fabric formation; however: - non-originating polypropylene filament of heading 54.02; - non-originating polypropylene fibres of heading 55.03 or 55.06; or - non-originating polypropylene filament tow of heading 55.01; of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the EXW of the product; or

	Non-woven fabric formation alone in the case of felt made from natural fibres.
- Others:	Extrusion of man-made fibres combined with fabric formation; or Non-woven fabric formation alone in the case of other felt made from natural fibres.
5603.11-5603.14	Production from - directionally or randomly oriented filaments; or - substances or polymers of natural or man-made origin; followed in both cases by bonding into a nonwoven.
5603.91-5603.94	Production from - directionally or randomly oriented staple fibres; or - chopped yarns, of natural or man-made origin; followed in both cases by bonding into a nonwoven.
5604.10	Production from rubber thread or cord, not textile covered.
5604.90	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
56.05	Spinning of natural or man-made staple fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
56.06	Extrusion of man-made fibres combined with spinning; Twisting combined with gimping; Spinning of natural or man-made staple fibres; or Flocking combined with dyeing.
56.07-56.09	Spinning of natural fibres; or

	Extrusion of man-made fibres combined with spinning.
<b>Chapter 57</b>	<b>Carpets and other textile floor coverings</b> <b>Chapter note: For products of this Chapter non-originating jute fabric may be used as a backing.</b>
57.01-57.05	Spinning of natural or man-made staple fibres combined with weaving or with tufting; Extrusion of man-made filament yarn combined with weaving or with tufting; Production from coir yarn or sisal yarn or jute yarn or classical ring spun viscose yarn; Tufting combined with dyeing or with printing; Tufting or weaving of man-made filament yarn combined with coating or with laminating; Flocking combined with dyeing or with printing; or Extrusion of man-made fibres combined with nonwoven techniques including needle punching.
<b>Chapter 58</b>	<b>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery</b>
58.01-58.04	Spinning of natural or man-made staple fibres combined with weaving or with tufting; Extrusion of man-made filament yarn combined with weaving or with tufting; Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing; Tufting combined with dyeing or with printing; Flocking combined with dyeing or with printing; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
58.05	CTH

58.06-58.09	<p>Spinning of natural or man-made staple fibres combined with weaving or with tufting;</p> <p>Extrusion of man-made filament yarn combined with weaving or with tufting;</p> <p>Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing;</p> <p>Tufting combined with dyeing or with printing;</p> <p>Flocking combined with dyeing or with printing;</p> <p>Yarn dyeing combined with weaving;</p> <p>Weaving combined with printing;</p> <p>or</p> <p>Printing (as standalone operation).</p>
58.10	<p>Embroidering in which the value of non-originating materials of any heading, except that of the product, used does not exceed 50 % of the EXW of the product.</p>
58.11	<p>Spinning of natural or man-made staple fibres combined with weaving or with tufting;</p> <p>Extrusion of man-made filament yarn combined with weaving or with tufting;</p> <p>Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing;</p> <p>Tufting combined with dyeing or with printing;</p> <p>Flocking combined with dyeing or with printing;</p> <p>Yarn dyeing combined with weaving;</p> <p>Weaving combined with printing;</p> <p>or</p> <p>Printing (as standalone operation).</p>
<b>Chapter 59</b>	<b>Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use</b>
59.01	<p>Weaving combined with dyeing or with flocking or with coating or with laminating or with metalising;</p> <p>or</p> <p>Flocking combined with dyeing or with printing.</p>
59.02	

- Containing not more than 90 % by weight of textile materials:	Weaving.
- Others:	Extrusion of man-made fibres combined with weaving.
59.03	Weaving, knitting or crocheting combined with impregnating or with coating or with covering or with laminating or with metalising; Weaving combined with printing; or Printing (as standalone operation).
59.04	Calendaring combined with dyeing, coating, laminating or metalizing. Non-originating jute fabric may be used as a backing; or Weaving combined with dyeing or with coating or with laminating or with metalising. Non-originating jute fabric may be used as a backing.
59.05	
- Impregnated, coated, covered or laminated with rubber, plastics or other materials:	Weaving, knitting or non-woven fabric formation combined with impregnating or with coating or with covering or with laminating or with metalising.
- Others:	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Weaving, knitting or nonwoven fabric formation combined with dyeing or with coating or with laminating; Weaving combined with printing; or Printing (as standalone operation).
59.06	
- Knitted or crocheted fabrics:	Spinning of natural or man-made staple fibres combined with knitting or with crocheting;

	<p>Extrusion of man-made filament yarn combined with knitting or with crocheting;</p> <p>Knitting or crocheting combined with rubberising; or</p> <p>Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of non-originating materials used does not exceed 50 % of the EXW of the product.</p>
- Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials:	Extrusion of man-made fibres combined with weaving.
- Others:	<p>Weaving, knitting or nonwoven process combined with dyeing or with coating or with rubberising;</p> <p>Yarn dyeing combined with weaving, knitting or nonwoven process;</p> <p>or</p> <p>Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of non-originating materials used does not exceed 50 % of the EXW of the product.</p>
59.07	<p>Weaving, knitting or nonwoven fabric formation combined with dyeing or with printing or with coating or with impregnating or with covering;</p> <p>Flocking combined with dyeing or with printing;</p> <p>or</p> <p>Printing (as standalone operation).</p>
59.08	
- Incandescent gas mantles, impregnated:	Production from tubular knitted or crocheted gas-mantle fabric.
- Others:	CTH
59.09-59.11	Spinning of natural or of man-made staple fibres combined with weaving;

	<p>Extrusion of man-made fibres combined with weaving;</p> <p>Weaving combined with dyeing or with coating or with laminating;</p> <p>or</p> <p>Coating, flocking, laminating or metalizing combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of non-originating materials used does not exceed 50 % of the EXW of the product.</p>
<b>Chapter 60</b>	<b>Knitted or crocheted fabrics</b>
60.01-60.06	<p>Spinning of natural or man-made staple fibres combined with knitting or with crocheting;</p> <p>Extrusion of man-made filament yarn combined with knitting or with crocheting;</p> <p>Knitting or crocheting combined with dyeing or with flocking or with coating or with laminating or with printing;</p> <p>Flocking combined with dyeing or with printing;</p> <p>Yarn dyeing combined with knitting or with crocheting; or</p> <p>Twisting or texturing combined with knitting or with crocheting provided that the value of non-originating non-twisted or non-textured yarns used does not exceed 50 % of the EXW of the product.</p>
<b>Chapter 61</b>	<b>Articles of apparel and clothing accessories, knitted or crocheted</b>
61.01-61.17	
- Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form:	Knitting or crocheting combined with making-up including cutting of fabric.
- Others:	Spinning of natural or man-made staple fibres combined with knitting or with crocheting;

	Extrusion of man-made filament yarn combined with knitting or with crocheting; or Knitting and making-up in one operation.
<b>Chapter 62</b>	<b>Articles of apparel and clothing accessories, not knitted or crocheted</b>
62.01	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.02	
- Embroidered:	Weaving combined with making-up including cutting of fabric; or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product.
- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.03	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.04	
- Embroidered:	Weaving combined with making-up including cutting of fabric; or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product.
- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).



62.05	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.06	
- Embroidered:	Weaving combined with making-up including cutting of fabric; or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product.
- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.07-62.08	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.09	
- Embroidered:	Weaving combined with making-up including cutting of fabric; or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product.
- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.10	
- Fire-resistant equipment of fabric covered	Weaving combined with making-up including cutting of fabric; or

with foil of aluminised polyester:	Coating or laminating combined with making-up including cutting of fabric, provided that the value of non-originating uncoated or unlaminated fabric used does not exceed 40 % of the EXW of the product.
- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.11	
- Women's, or girls' garments, embroidered:	Weaving combined with making-up including cutting of fabric; or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product.
- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.12	
- Knitted or crocheted obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form:	Knitting combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
- Others:	Weaving combined with making-up including cutting of fabric; or

	Making-up including cutting of fabric preceded by printing (as standalone operation).
62.13-62.14	
- Embroidered:	Weaving combined with making-up including cutting of fabric; Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product; or Making-up including cutting of fabric preceded by printing (as standalone operation).
- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.15	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.16	
- Fire-resistant equipment of fabric covered with foil of aluminised polyester:	Weaving combined with making-up including cutting of fabric; or Coating or laminating combined with making-up including cutting of fabric, provided that the value of non-originating uncoated or unlaminated fabric used does not exceed 40 % of the EXW of the product.
- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.17	
- Embroidered:	Weaving combined with making-up including cutting of fabric;

	<p>Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product;</p> <p>or</p> <p>Making-up including cutting of fabric preceded by printing (as standalone operation).</p>
- Fire-resistant equipment of fabric covered with foil of aluminised polyester:	<p>Weaving combined with making-up including cutting of fabric;</p> <p>or</p> <p>Coating or laminating combined with making-up including cutting of fabric, provided that the value of non-originating uncoated or unlaminated fabric used does not exceed 40 % of the EXW of the product.</p>
- Interlinings for collars and cuffs, cut out:	<p>CTH, provided that the value of all the non-originating materials used does not exceed 40 % of the EXW of the product.</p>
- Others:	<p>Weaving combined with making-up including cutting of fabric.</p>
<b>Chapter 63</b>	<b>Other made up textile articles; sets; worn clothing and worn textile articles; rags</b>
63.01-63.04	
- Of felt, of nonwovens:	<p>Nonwoven fabric formation combined with making-up including cutting of fabric.</p>
- Others:	
-- Embroidered:	<p>Weaving or knitting or crocheting combined with making-up including cutting of fabric;</p> <p>or</p> <p>Production from unembroidered fabric (other than knitted or crocheted), provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW of the product.</p>
-- Others:	<p>Weaving, knitting or crocheting combined with making-up including cutting of fabric.</p>

63.05	Extrusion of man-made fibres or spinning of natural or man-made staple fibres, combined with weaving or with knitting and making-up including cutting of fabric.
63.06	
- Of nonwovens:	Nonwoven fabric formation combined with making-up including cutting of fabric.
- Others:	Weaving combined with making-up including cutting of fabric.
63.07	MaxNOM 40 % (EXW).
63.08	Each item in the set must satisfy the rule which would apply to it if it were not included in the set; however, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the EXW of the set.
63.09-63.10	CTH
<b>SECTION XII</b>	<b>FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLE OF HUMAN HAIR</b>
<b>Chapter 64</b>	<b>Footwear, gaiters and the like; parts of such articles</b>
64.01-64.05	Production from non-originating materials of any heading, except from non-originating assemblies of uppers affixed to inner soles or to other sole components of heading 64.06.
64.06	CTH
<b>Chapter 65</b>	<b>Headgear and parts thereof</b>
65.01-65.07	CTH
<b>Chapter 66</b>	<b>Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof</b>
66.01-66.03	CTH; or

	MaxNOM 50 % (EXW).
<b>Chapter 67</b>	<b>Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair</b>
67.01-67.04	CTH
<b>SECTION XIII</b>	<b>ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE</b>
<b>Chapter 68</b>	<b>Articles of stone, plaster, cement, asbestos, mica or similar materials</b>
68.01-68.15	CTH; or MaxNOM 70 % (EXW).
<b>Chapter 69</b>	<b>Ceramic products</b>
69.01-69.14	CTH
<b>Chapter 70</b>	<b>Glass and glassware</b>
70.01-70.09	CTH; or MaxNOM 50 % (EXW).
70.10	CTH
70.11	CTH; or MaxNOM 50 % (EXW).
70.13	CTH except from non-originating materials of heading 70.10.
70.14-70.20	CTH; or MaxNOM 50 % (EXW).
<b>SECTION XIV</b>	<b>NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN</b>
<b>Chapter 71</b>	<b>Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin</b>
71.01-71.05	Production from non-originating materials of any heading.
71.06	

- Unwrought:	CTH except from non-originating materials of headings 71.06, 71.08 and 71.10;  Electrolytic, thermal or chemical separation of non-originating precious metals of headings 71.06, 71.08 and 71.10;  or  Fusion or alloying of non-originating precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification.
- Semi-manufactured or in powder form:	Production from non-originating unwrought precious metals.
71.07	Production from non-originating materials of any heading.
71.08	
- Unwrought:	CTH except from non-originating materials of headings 71.06, 71.08 and 71.10;  Electrolytic, thermal or chemical separation of non-originating precious metals of headings 71.06, 71.08 and 71.10;  or  Fusion or alloying of non-originating precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification.
- Semi-manufactured or in powder form:	Production from non-originating unwrought precious metals.
71.09	Production from non-originating materials of any heading.
71.10	
- Unwrought:	CTH except from non-originating materials of headings 71.06, 71.08 and 71.10;  Electrolytic, thermal or chemical separation of non-originating precious metals of headings 71.06, 71.08 and 71.10;  or  Fusion or alloying of non-originating precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification.
- Semi-manufactured or in powder form:	Production from non-originating unwrought precious metals.
71.11	Production from non-originating materials of any heading.
71.12-71.18	CTH

SECTION XV	BASE METALS AND ARTICLES OF BASE METAL
Chapter 72	Iron and Steel
72.01-72.06	CTH
72.07	CTH except from non-originating materials of heading 72.06.
72.08-72.17	CTH except from non-originating materials of headings 72.08 to 72.17.
72.18	CTH
72.19-72.23	CTH except from non-originating materials of headings 72.19 to 72.23.
72.24	CTH
72.25-72.29	CTH except from non-originating materials of headings 72.25 to 72.29.
<b>Chapter 73</b>	<b>Articles of iron or steel</b>
7301.10	CC except from non-originating materials of headings 72.08 to 72.17.
7301.20	CTH
73.02	CC except from non-originating materials of headings 72.08 to 72.17.
73.03	CTH
73.04-73.06	CC except from non-originating materials of headings 72.13 to 72.17, 72.21 to 72.23 and 72.25 to 72.29.
73.07	
- Tube or pipe fittings of stainless steel:	CTH except from non-originating forged blanks; however, non-originating forged blanks may be used provided that their value does not exceed 50 % of the EXW of the product.
- Others:	CTH
73.08	CTH except from non-originating materials of subheading 7301.20.
7309.00-7315.19	CTH
7315.20	CTH; or



	MaxNOM 50 % (EXW).
7315.81-7326.90	CTH
<b>Chapter 74</b>	<b>Copper and articles thereof</b>
74.01-74.02	CTH
74.03	Production from non-originating materials of any heading.
74.04-74.07	CTH
74.08	CTH and MaxNOM 50 % (EXW).
74.09-74.19	CTH
<b>Chapter 75</b>	<b>Nickel and articles thereof</b>
75.01	CTH
75.02	Production from non-originating materials of any heading.
75.03-75.08	CTH
<b>Chapter 76</b>	<b>Aluminium and articles thereof</b>
76.01	CTH and MaxNOM 50 % (EXW). or Thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium.
76.02	CTH
76.03-76.16	CTH and MaxNOM 50 % (EXW). <sup>4</sup>
<b>Chapter 78</b>	<b>Lead and articles thereof</b>
7801.10	Production from non-originating materials of any heading.
7801.91-7806.00	CTH
<b>Chapter 79</b>	<b>Zinc and articles thereof</b>
79.01-79.07	CTH
<b>Chapter 80</b>	<b>Tin and articles thereof</b>
80.01-80.07	CTH
<b>Chapter 81</b>	<b>Other base metals; cermets; articles thereof</b>
81.01-81.13	Production from non-originating materials of any heading.
<b>Chapter 82</b>	<b>Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal</b>

<sup>4</sup> Certain aluminium products may qualify as originating under alternative list rules with annual quotas as specified in Annex ORIG-2A (Origin Quotas and Alternatives to the List Rules in Annex 2).

8201.10-8205.70	CTH; or MaxNOM 50 % (EXW).
8205.90	CTH, however, non-originating tools of heading 82.05 may be incorporated into the set, provided that their total value does not exceed 15 % of the EXW of the set.
82.06	CTH except from non-originating materials of headings 82.02 to 82.05; however, non-originating tools of headings 82.02 to 82.05 may be incorporated into the set, provided that their total value does not exceed 15 % of the EXW of the set.
82.07-82.15	CTH; Or MaxNOM 50 % (EXW).
<b>Chapter 83</b>	<b>Miscellaneous articles of base metal</b>
83.01-83.11	CTH; or MaxNOM 50 % (EXW).
<b>SECTION XVI</b>	<b>MACHINERY AND MECHANICAL APPLIANCE; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES</b>
<b>Chapter 84</b>	<b>Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof</b>
84.01-84.06	CTH; or MaxNOM 50 % (EXW).
84.07-84.08	MaxNOM 50 % (EXW).
84.09-84.12	CTH; or MaxNOM 50 % (EXW).
8413.11-8415.10	CTSH; or MaxNOM 50 % (EXW).
8415.20	CTH;

	or MaxNOM 50 % (EXW).
8415.81-8415.90	CTSH; or MaxNOM 50 % (EXW).
84.16-84.20	CTH; or MaxNOM 50 % (EXW).
84.21	CTSH; or MaxNOM 50 % (EXW).
84.22-84.24	CTH; or MaxNOM 50 % (EXW).
84.25-84.30	CTH except from non-originating materials of heading 84.31; or MaxNOM 50 % (EXW).
84.31-84.43	CTH; or MaxNOM 50 % (EXW).
84.44-84.47	CTH except from non-originating materials of heading 84.48; or MaxNOM 50 % (EXW).
84.48-84.55	CTH; or MaxNOM 50 % (EXW).
84.56-84.65	CTH except from non-originating materials of heading 84.66; or MaxNOM 50 % (EXW).
84.66-84.68	CTH; or

	MaxNOM 50 % (EXW).
84.70-84.72	CTH except from non-originating materials of heading 84.73; or MaxNOM 50 % (EXW).
84.73-84.78	CTH; or MaxNOM 50 % (EXW).
8479.10-8479.40	CTSH; or MaxNOM 50 % (EXW).
8479.50	CTH; or MaxNOM 50 % (EXW).
8479.60-8479.82	CTSH; or MaxNOM 50 % (EXW).
8479.89	CTH; or MaxNOM 50 % (EXW).
8479.90	CTSH; or MaxNOM 50 % (EXW).
84.80	CTH; or MaxNOM 50 % (EXW).
84.81	CTSH; or MaxNOM 50 % (EXW).
84.82-84.87	CTH; or MaxNOM 50 % (EXW).

<b>Chapter 85</b>	<b>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</b>
85.01-85.02	CTH except from non-originating materials of heading 85.03; or MaxNOM 50 % (EXW).
85.03-85.06	CTH; or MaxNOM 50 % (EXW).
85.07	
- Accumulators containing one or more battery cells or battery modules and the circuitry to interconnect them amongst themselves,  often referred to as “battery packs”, of a kind used as the primary source of electrical power for propulsion of vehicles of headings 87.02, 87.03 and 87.04	CTH except from non-originating active cathode materials; or MaxNOM 30 % (EXW) <sup>5</sup> .
- Battery cells, battery modules and parts thereof, intended to be incorporated into an electric accumulator of a kind used as the primary source of	CTH except from non-originating active cathode materials; or MaxNOM 35 % (EXW) <sup>6</sup>

<sup>5</sup> For the period from 14 April 2021 until 31 December 2026 alternative list rules apply, as specified in Annex ORIG-2B (Transitional List Rules for Electric Accumulators and Electrified Vehicles).

<sup>6</sup> For the period from 14 April 2021 until 31 December 2026 alternative list rules apply, as specified in Annex ORIG-2B (Transitional List Rules for Electric Accumulators and Electrified Vehicles).

electrical power for propulsion of vehicles of headings 87.02, 87.03 and 87.04	
- others	CTH; or MaxNOM 50 % (EXW).
85.08-85.18	CTH; or MaxNOM 50 % (EXW).
85.19-85.21	CTH except from non-originating materials of heading 85.22; or MaxNOM 50 % (EXW).
85.22-85.23	CTH; or MaxNOM 50 % (EXW).
85.25-85.27	CTH except from non-originating materials of heading 85.29; or MaxNOM 50 % (EXW).
85.28-85.34	CTH; or MaxNOM 50 % (EXW).
85.35-85.37	CTH except from non-originating materials of heading 85.38; or MaxNOM 50 % (EXW).
8538.10-8541.90	CTH; or MaxNOM 50 % (EXW).
8542.31-8542.39	CTH; Non-originating materials undergo a diffusion; or

	MaxNOM 50 % (EXW).
8542.90-8543.90	CTH; or MaxNOM 50 % (EXW).
85.44-85.48	MaxNOM 50 % (EXW).
<b>SECTION XVII</b>	<b>VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT</b>
<b>Chapter 86</b>	<b>Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds</b>
86.01-86.09	CTH except from non-originating materials of heading 86.07; or MaxNOM 50 % (EXW).
<b>Chapter 87</b>	<b>Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof</b>
87.01	MaxNOM 45 % (EXW).
87.02-87.04	
- vehicles with both internal combustion piston engine and electric motor as motors for propulsion capable of being charged by plugging to external source of electric power ('plug-in hybrid');  - vehicles with only electric motor for propulsion	MaxNOM 45 % (EXW) and battery packs of heading 85.07 of a kind used as the primary source of electrical power for propulsion of the vehicle must be originating <sup>7</sup> .

<sup>7</sup> For the period from 14 April 2021 until 31 December 2026 alternative list rules apply, as specified in Annex ORIG-2B (Transitional List Rules for Electric Accumulators and Electrified Vehicles).

- others	MaxNOM 45 % (EXW) <sup>8</sup> .
87.05-87.07	MaxNOM 45 % (EXW).
87.08-87.11	CTH; or MaxNOM 50 % (EXW).
87.12	MaxNOM 45 % (EXW).
87.13-87.16	CTH; or MaxNOM 50 % (EXW).
<b>Chapter 88</b>	<b>Aircraft, spacecraft, and parts thereof</b>
88.01-88.05	CTH; or MaxNOM 50 % (EXW).
<b>Chapter 89</b>	<b>Ships, boats and floating structures</b>
89.01-89.08	CC; or MaxNOM 40 % (EXW).
<b>SECTION XVIII</b>	<b>OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF</b>
<b>Chapter 90</b>	<b>Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof</b>
9001.10-9001.40	CTH; or MaxNOM 50 % (EXW).
9001.50	CTH;  Surfacing of the semi-finished lens into a finished ophthalmic lens with optical corrective power meant to be mounted on a pair of spectacles;

<sup>8</sup> For hybrid vehicles with both internal combustion engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power, alternative list rules apply for the period from 14 April 2021 until 31 December 2026, as specified in Annex ORIG-2B (Transitional List Rules for Electric Accumulators and Electrified Vehicles).



	Coating of the lens through appropriated treatments to improve vision and ensure protection of the wearer; or MaxNOM 50 % (EXW).
9001.90-9033.00	CTH; or MaxNOM 50 % (EXW).
<b>Chapter 91</b>	<b>Clocks and watches and parts thereof</b>
91.01-91.14	CTH; or MaxNOM 50 % (EXW).
<b>Chapter 92</b>	<b>Musical instruments; parts and accessories of such articles</b>
92.01-92.09	MaxNOM 50 % (EXW).
<b>SECTION XIX</b>	<b>ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF</b>
<b>Chapter 93</b>	<b>Arms and ammunition; parts and accessories thereof</b>
93.01-93.07	MaxNOM 50 % (EXW).
<b>SECTION XX</b>	<b>MISCELLANEOUS MANUFACTURED ARTICLES</b>
<b>Chapter 94</b>	<b>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</b>
94.01-94.06	CTH; or MaxNOM 50 % (EXW).
<b>Chapter 95</b>	<b>Toys, games and sports requisites; parts and accessories thereof</b>
95.03-95.08	CTH; or MaxNOM 50 % (EXW).
<b>Chapter 96</b>	<b>Miscellaneous manufactured articles</b>
96.01-96.04	CTH; or MaxNOM 50 % (EXW).

96.05	Each item in the set shall satisfy the rule which would apply to it if it were not included in the set, provided that non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the EXW of the set.
96.06-9608.40	CTH; or MaxNOM 50 % (EXW).
9608.50	Each item in the set shall satisfy the rule which would apply to it if it were not included in the set, provided that non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the EXW of the set.
9608.60-96.20	CTH; or MaxNOM 50 % (EXW).
<b>SECTION XXI</b>	<b>WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES</b>
<b>Chapter 97</b>	<b>Works of Art, Collectors' Pieces and Antiques</b>
97.01-97.06	CTH

## ANNEX ORIG-2A

### ORIGIN QUOTAS AND ALTERNATIVES TO THE LIST RULES IN ANNEX

2

#### Common provisions

1. For the products listed in the tables below, the corresponding rules of origin are alternatives to those set out in Annex 2 (List Rules), within the limits of the applicable annual quota.
2. An origin declaration made out pursuant to this Annex shall contain the following statement: "Origin quotas - Product originating in accordance with Annex ORIG-2A".
3. In the United Kingdom and in Turkey, any quantities referred to in this Annex shall be managed by its customs authority, which shall take all administrative actions it deems advisable for their efficient management in respect of the applicable legislation in the United Kingdom and in Turkey.
4. The importing Party shall manage the origin quotas on a first-come first-served basis and shall calculate the quantity of products entered under these origin quotas on the basis of that Party's imports.

#### Annual quota allocation for aluminium products<sup>9</sup>

Table 1 – Quotas applicable from 14 April 2021 until 31 December 2023

Harmonized system classification (2017)	Product description	Alternative list rule	Annual quota for exports from Turkey to the United Kingdom (net weight)	Annual quota for exports from the United Kingdom to Turkey (net weight)
<b>76.03, 76.03, 76.04, 76.04, 76.06, 76.06, 76.08- 76.08- 76.16 76.16</b>	Aluminium products and articles of aluminium (excluding aluminium wire and aluminium foil)	CTH	7500 tonnes	7500 tonnes
<b>76.05</b>	Aluminium wire	CTH except from non-originating		

<sup>9</sup> The quantities listed in each table under Annual quota allocation for aluminium products are the entire quota quantities available (for exports from Turkey to the United Kingdom, and for exports from the United Kingdom to Turkey, respectively) for all the products listed in that table.

		materials of heading 76.04		
<b>76.07</b>	Aluminium foil	CTH except from non-originating materials of heading 76.06		

Table 2 – Quotas applicable from 1 January 2024 until 31 December 2026

<b>Harmonized system classification (2017)</b>	<b>Product description</b>	<b>Alternative list rule</b>	<b>Annual quota for exports from Turkey to the United Kingdom (net weight)</b>	<b>Annual quota for exports from the United Kingdom to Turkey (net weight)</b>
<b>76.03, 76.03, 76.04, 76.04, 76.06, 76.06, 76.08- 76.08- 76.16 76.16</b>	Aluminium products and articles of aluminium (excluding aluminium wire and aluminium foil)	CTH	7500 tonnes	7500 tonnes
<b>76.05</b>	Aluminium wire	CTH except from non-originating materials of heading 76.04		
<b>76.07</b>	Aluminium foil	CTH except from non-originating materials of heading 76.06		

Table 3 - Quotas applicable from 1 January 2027 onwards

<b>Harmonized system classification (2017)</b>	<b>Product description</b>	<b>Alternative list rule</b>	<b>Annual quota for exports from Turkey to the United Kingdom (net weight)</b>	<b>Annual quota for exports from the United Kingdom to Turkey (net weight)</b>

<b>76.04</b>	Aluminium bars, rods and profiles	CTH	7500 tonnes	7500 tonnes
<b>76.06</b>	Aluminium plates, sheets and strip, of a thickness exceeding 0,2 mm	CTH		
<b>76.07</b>	Aluminium foil	CTH except from non-originating materials of heading 76.06		

### **Review of quotas for aluminium products in Table 3**

- 1.** Not earlier than five years from the entry into force of this Agreement and not earlier than five years from the completion of any review referred to in this paragraph, the Joint Committee, shall review the quotas for aluminium contained in Table 3.
- 2.** The review referred to in paragraph 1 shall be made on the basis of available information about the market conditions in both Parties and information about their imports and exports of relevant products.
- 3.** On the basis of the result of a review carried out pursuant to paragraph 1, the Joint Committee may adopt a decision to increase or maintain the quantity, to change the scope, or to apportion or change any apportionment between products, of the quotas for aluminium contained in Table 3.

ANNEX ORIG-2B

TRANSITIONAL LIST RULES FOR ELECTRIC ACCUMULATORS AND ELECTRIFIED VEHICLES

**Section 1 - Interim list rules (otherwise known as product-specific rules) applicable from 14 April 2021 until 31 December 2023.**

1. For the products listed in column 1 below, the list rule listed in column 2 shall apply from 14 April 2021 until 31 December 2023.

Column 1 Harmonized classification (2017) including specific description	Column 2 List rule from 14 April 2021 until 31 December 2023
85.07 Accumulators containing one or more battery cells or battery modules and the circuitry to interconnect them amongst themselves, often referred to as “battery packs”, of a kind used as the primary source of electrical power for propulsion of vehicles of headings 87.02, 87.03 and 87.04	CTSH; Assembly of battery packs from non-originating battery cells or battery modules; or MaxNOM 70 % (EXW)
- Battery cells, battery modules, and parts thereof, intended to be incorporated into an electric accumulator of a kind used as the primary source of electrical power for propulsion of vehicles of headings 87.02, 87.03 and 87.04	CTH; or MaxNOM 70 % (EXW)
87.02-87.04 - vehicles with both internal combustion engine and electric motor as motors for propulsion other than those capable of being charged by plugging to external source of electric power ('hybrid'); - vehicles with both internal combustion piston engine and electric motor as motors for propulsion capable of being charged	MaxNOM 60 % (EXW)

by plugging to external source of electric power ('plug-in hybrid'); - vehicles with only electric motor for propulsion	
--	--

**Section 2 - Interim product-specific rules applicable from 1 January 2024 until 31 December 2026.**

1. For the products listed in column 1 below, the product-specific rule listed in column 2 shall apply for the period from 1 January 2024 until 31 December 2026.

<b>Column 1 Harmonized classification (2017) including specific description</b>	<b>System including</b>	<b>Column 2 List rule applicable from 1 January 2024 until 31 December 2026</b>
85.07		
Accumulators containing one or more battery cells or battery modules and the circuitry to interconnect them amongst themselves, often referred to as "battery packs", of a kind used as the primary source of electrical power for propulsion of vehicles of headings 87.02, 87.03 and 87.04		CTH except from non-originating active cathode materials; or MaxNOM 40 % (EXW)
- Battery cells, battery modules, and parts thereof, intended to be incorporated into an electric accumulator of a kind used as the primary source of electrical power for propulsion of vehicles of headings 87.02, 87.03 and 87.04		CTH except from non-originating active cathode materials; or MaxNOM 50 % (EXW)
87.02-87.04		
- vehicles with both internal combustion engine and electric motor as motors for propulsion other than those capable of being charged by plugging to external source of electric power ('hybrid'); - vehicles with both internal combustion piston engine and electric motor as motors for propulsion capable of being charged		MaxNOM 55 % (EXW)

by plugging to external source of electric power ('plug-in hybrid'); - vehicles with only electric motor for propulsion	
--	--

### **Section 3 – Review of list rules for Heading 8507**

1. Not earlier than four years from the entry into force of this Agreement, the Joint Committee, review the list rules for heading 8507 applicable as from 1 January 2027, contained in Annex 2 (List Rules).
2. The review referred to in paragraph 1, shall be made on the basis of available information about the markets within the Parties, such as the availability of sufficient and suitable originating materials, the balance between supply and demand and other relevant information.
3. On the basis of the results of the review carried out pursuant to paragraph 1, the Joint Committee may adopt a decision to amend the list rules for heading 8507 applicable as from 1 January 2027, contained in Annex 2 (List Rules).



## ANNEX 3

### SUPPLIER'S DECLARATION

1. A supplier's declaration shall have the content set out in this Annex.
2. Except in the cases referred to in point 3, a supplier's declaration shall be made out by the supplier for each consignment of products in the form provided for in Appendix 1 and annexed to the invoice, or to any other document describing the products concerned in sufficient detail to enable them to be identified.
3. Where a supplier regularly supplies a particular customer with products for which the production carried out in a Party is expected to remain constant for a period of time, that supplier may provide a single supplier's declaration to cover subsequent consignments of those products (the 'long-term supplier's declaration'). A long-term supplier's declaration is normally valid for a period of up to two years from the date of making out the declaration. The customs authorities of the Party where the declaration is made out may lay down the conditions under which longer periods may be used. The long-term supplier's declaration shall be made out by the supplier in the form provided for in Appendix 2 and shall describe the products concerned in sufficient detail to enable them to be identified. The supplier shall inform the customer immediately if the long-term supplier's declaration ceases to apply to the products supplied.
4. The supplier making out a declaration shall be prepared to submit at any time, at the request of the customs authorities of the Party where the declaration is made out, all appropriate documents proving that the information given on that declaration is correct.

APPENDIX 1

SUPPLIER'S DECLARATION

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

SUPPLIER'S DECLARATION

I, the undersigned, the supplier of the products covered by the annexed document, declare that:

1. The following materials which do not originate in [indicate the name of the relevant Party] have been used in [indicate the name of the relevant Party] to produce these products:

Description of the products supplied(1)	Description of non-originating materials used	HS heading of non-originating materials used(2)	Value of non-originating materials used(2)(3)
Total value			

2. All the other materials used in [indicate the name of the relevant Party] to produce those products originate in [indicate the name of the relevant Party]

I undertake to make available any further supporting documents required.

.....  
...(Place and Date)

.....(Name and position of the undersigned, name and address of company)

..... (Signature)(6)\_\_\_\_\_

APPENDIX 2

LONG-TERM SUPPLIER'S DECLARATION

The long-term supplier's 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.

LONG-TERM SUPPLIER'S DECLARATION

I, the undersigned, the supplier of the products covered by the annexed document, which are regularly supplied to **(4)** ....., declare that:

1. The following materials which do not originate in [indicate the name of the relevant Party] have been used in [indicate the name of the relevant Party] to produce these products:

Description of the products supplied <b>(1)</b>	Description of non-originating materials used	HS heading of non-originating materials used <b>(2)</b>	Value of non-originating materials used <b>(2)(3)</b>
Total value			

2. All the other materials used in [indicate the name of the relevant Party] to produce those products originate in a Party [indicate the name of the relevant Party];

This declaration is valid for all subsequent consignments of these products dispatched from

.....  
to

**(4)**  
I undertake to inform

.....  
**(5)** immediately if this declaration ceases to be valid.

.....  
... (Place and Date)

.....(Name and position of the undersigned, name and address of company)

..... (Signature) (6)

### **Footnotes**

(1) Where the invoice or other document to which the declaration is annexed relates to different kinds of products, or to products which do not incorporate non-originating materials to the same extent, the supplier must clearly differentiate them.

(2) The information requested does not have to be given unless it is necessary.

#### Examples:

One of the rules for garments of Chapter 62 provides “Weaving combined with making-up including cutting of fabric”. If a manufacturer of such garments in a Party uses fabric imported from the other Party which has been obtained there by weaving non-originating yarn, it is sufficient for the supplier in the latter Party to describe in his declaration the non-originating material used as yarn, without it being necessary to indicate the HS heading and the value of such yarn.

A producer of wire of iron of HS heading 7217 who has produced it from non-originating iron bars should indicate in the second column 'bars of iron'. Where that wire is to be used in the production of a machine for which the rule contains a limitation for all non-originating materials used to a certain percentage value, it is necessary to indicate in the third column the value of non-originating bars.

(3) “Value of non-originating materials used” means the value of the non-originating materials used in the production of the product, which is its customs value at the time of importation, including freight, insurance if appropriate, packing and all other costs incurred in transporting the materials to the importation port in the Party where the producer of the product is located; where the value of the non-originating materials is not known and cannot be ascertained, the first ascertainable price paid for the non-originating materials in Turkey or in the United Kingdom is used.

(4) Insert dates

(5) Name and address of the customer

(6) This field may contain an electronic signature, a scanned image or other visual representation of the signer’s handwritten signature instead of original signatures, where appropriate.

## ANNEX 4

### TEXT OF THE ORIGIN DECLARATION

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

#### English version

The exporter of the products covered by this document (customs authorisation No ...<sup>(10)</sup>) declares that, except where otherwise clearly indicated, these products are of ...<sup>(2)</sup> preferential origin.

#### Turkish version

Bu belge (gümrük onay No: ... (1)) kapsamındaki girdilerin ihracatçısı, aksi açıkça belirtilmedikçe, bu girdilerin ... (2) tercihli menşeli olduğunu beyan eder.

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

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

---

<sup>1</sup> For exporters located in Turkey, when the origin declaration is made out by an approved exporter, the authorisation number of the approved exporter may be entered in this space. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank. When the origin declaration is made out by an exporter located in the United Kingdom, the EORI number must be entered in this space.

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

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

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