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Stepping Stone Economic Partnership Agreement

between the United Kingdom of Great Britain and Northern Ireland, of the one part,
and Côte d'Ivoire, of the other part

London, 15 October 2020

[The Agreement entered into force 31 December 2020]

*Presented to Parliament
by the Secretary of State for Foreign, Commonwealth and Development Affairs
by Command of His Majesty
May 2025*



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**STEPPING STONE ECONOMIC PARTNERSHIP AGREEMENT BETWEEN THE
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND, OF THE
ONE PART, AND CÔTE D'IVOIRE, OF THE OTHER PART**

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

of the one part, and

THE REPUBLIC OF CÔTE D'IVOIRE, hereinafter referred to as 'Côte d'Ivoire' or the 'Ivorian Party',

of the other part,

PREAMBLE

RECOGNISING the need to establish a stepping stone Economic Partnership Agreement in order to safeguard the economic and trade interests of the Parties;

WHEREAS the Parties wish to strengthen their economic and trade relations and establish lasting relations based on partnership and cooperation;

WHEREAS the Parties are committed to the principles and rules governing international trade, in particular the rights and obligations arising from the provisions of the General Agreement on Trade and Tariffs of 1994 (GATT 1994) and the other multilateral agreements annexed to the Agreement establishing the World Trade Organisation (the Agreement establishing the WTO), and to applying them in a transparent, non- discriminatory manner;

REAFFIRMING their commitment to respect for human rights, democratic principles and the rule of law, which constitute the essential elements of this Agreement, as set out in Annex 3, and to good governance, which constitutes the fundamental element of this Agreement, as set out in Annex 3;

WHEREAS the economic, cultural and social development of West African States must be promoted and expedited with a view to contributing to peace and security and to promoting a stable and democratic political environment;

WHEREAS the Parties attach importance to the development objectives agreed at the international level and to the United Nations Sustainable Development Goals;

REAFFIRMING their commitment to working together towards the achievement of the eradication of poverty, of sustainable development and of the progressive integration of the African, Caribbean and Pacific (ACP) States into the world economy;

WISHING to create new opportunities for employment, attract investment and improve living conditions on the territory of the Parties, while promoting sustainable development;

WHEREAS existing traditional links are important, in particular the close historical, political and economic links between the UK and the West African States;

RECOGNISING the difference in levels of economic and social development which exists between the West African States and the UK;

CONVINCED that this Agreement will continue the development of a favourable climate for their relations in the areas of economic governance, trade and investment, and open up opportunities for growth and development;

RECOGNISING the importance of cooperation on development for the implementation of this Agreement;

PENDING the signing of a comprehensive Economic Partnership Agreement between West Africa and the UK with a view to the sustained and harmonious development and integration of the West African Region;

REAFFIRMING their commitment to supporting the regional integration process in West Africa, and in particular to promoting regional economic integration as an essential instrument for its integration in the world economy, which helps it to meet the challenges of globalisation and achieve its economic and social development objectives,

HAVE AGREED AS FOLLOWS:

TITLE I

OBJECTIVES

ARTICLE 1

Stepping Stone Agreement

This Agreement creates an initial framework for an Economic Partnership Agreement (EPA).

ARTICLE 2

Objectives

The objectives of this Agreement are:

- a) to allow the Ivorian Party to benefit from the enhanced market access offered by the UK under this Agreement, pending the conclusion of a comprehensive EPA;
- b) to lay the foundations for the negotiation of an EPA which will help to reduce poverty, promote regional integration, economic cooperation and good governance in West Africa and to improve West Africa's capacities as regards commercial policy and trade-related issues;
- c) to promote the harmonious and progressive integration of West Africa into the world economy, in accordance with its political choices and development priorities;

- d) to strengthen the existing relations between the Parties on the basis of solidarity and mutual interest;
- e) to create an agreement which is compatible with Article XXIV of GATT 1994.

TITLE II

PARTNERSHIP FOR DEVELOPMENT

ARTICLE 3

Development cooperation in the framework of this Agreement

The Parties undertake to cooperate in order to implement this Agreement and to help support the Ivorian Party in the achievement of the EPA objectives. This cooperation shall take financial and non-financial forms.

ARTICLE 4

Development finance cooperation in the framework of this Agreement

- 1) Development cooperation concerning economic and regional cooperation and integration shall be implemented with a view to maximising the benefits of this Agreement.
- 2) UK financing pertaining to development cooperation between the Ivorian Party and the UK in support of the implementation of this Agreement shall be carried out within the framework for development cooperation as reaffirmed in Annex 3. In this context, supporting the implementation of this Agreement shall be one of the priorities.
- 3) The UK undertakes to support, through its development policies and instruments, development actions to encourage regional economic cooperation and the implementation of this Agreement both at national and regional levels, in accordance with the principles of efficiency and complementarity of aid.
- 4) The Parties shall cooperate to facilitate the participation of other donors willing to support the efforts of the Ivorian Party to achieve the objectives of this Agreement.
- 5) The Parties acknowledge the usefulness of regional financing mechanisms such as a regional EPA fund established by and for the region in order to channel financing at a regional and national level and effectively implement the measures accompanying this Agreement. The UK will provide funding through mechanisms such as the UK Prosperity Fund to support implementation of this Agreement with a view to ensuring simplified, efficient and rapid implementation.
- 6) For the implementation of the provisions of paragraphs 1 to 5 of this Article, the Parties undertake to cooperate using financial and non-financial means including through multilateral and regional organisations in the areas defined in Articles 5, 6, 7 and 8.

ARTICLE 5

Business environment

The Parties consider that the business environment is an essential factor in economic development and that, consequently, the provisions of this Agreement shall be aimed at contributing to this common objective. Côte d'Ivoire, which is a signatory to the Treaty establishing the Organisation for the Harmonisation of Business Law in Africa (OHADA), reaffirms its commitment to applying the provisions of that Treaty.

In accordance with the provisions of Article 4, the Parties undertake to work unremittingly on improving the business environment.

ARTICLE 6

Support for implementation of the rules

The Parties agree that the setting of trade rules, which include provisions on cooperation detailed in the various chapters of this Agreement, is fundamental to achieving the objectives of this Agreement. Cooperation in this field shall be organised in accordance with the arrangements specified in Article 4.

ARTICLE 7

Strengthening and modernising productive sectors

In relation to the implementation of this Agreement, the Parties affirm their wish to upgrade the competitiveness of the productive sectors of Côte d'Ivoire affected by this Agreement.

The Parties agree to work together using cooperation instruments and in accordance with the provisions of Article 4, and to support:

- the repositioning of the private sector vis-à-vis the economic opportunities created by this Agreement,
- the definition and implementation of modernisation strategies,
- the improvement of the private sector and of the business environments referred to in Articles 5 and 6,
- the promotion of the partnership between the Parties' private sectors.

ARTICLE 8

Cooperation on fiscal adjustment

- 1) The Parties acknowledge the challenges which the elimination or substantial reduction of customs duties provided for in this Agreement may pose for Côte d'Ivoire, and they agree to establish dialogue and cooperation in this field.
- 2) In the light of the tariff dismantling schedule adopted as part of this Agreement, the Parties agree to establish in-depth dialogue on fiscal adjustment measures in order to ultimately ensure a balanced budget position for Côte d'Ivoire. The Parties agree to cooperate in accordance with the provisions of Article 4, in particular through the facilitation of assistance measures in the following fields:
 - a) a significant contribution to absorbing net fiscal impact in full complementarity with fiscal reforms;
 - b) support for fiscal reform accompanying dialogue in this field.

ARTICLE 9

Cooperation in international fora

The Parties shall endeavour to cooperate in all international fora where issues relevant to this partnership are discussed.

TITLE III

TRADE REGIME FOR GOODS

CHAPTER 1

Customs duties and non-tariff measures

ARTICLE 10

Customs duties

- 1) The term 'customs duties' refers to the duties or charges of any kind imposed on or in connection with the importation or exportation of goods, as provided for in the WTO rules.

This provision shall not be interpreted as applying to internal duties or charges or duties or charges having equivalent effect at the moment of leaving the territory.

- 2) For each product, the basic customs duty to which the successive reductions apply shall be that specified in the tariff dismantling schedules of each Party.

ARTICLE 11

Fees and other charges

The Parties reaffirm their commitment to complying with the provisions of Article VIII of GATT 1994.

ARTICLE 12

Customs duties on products originating in Côte d'Ivoire

Products originating in Côte d'Ivoire shall be imported into the UK free of customs duties, except for the products indicated, and under the conditions set out in Annex 1.

ARTICLE 13

Customs duties on products originating in the UK

Customs duties on products originating in the UK and exported to Côte d'Ivoire shall be reduced or eliminated in accordance with the tariff dismantling schedule in Annex 2, subject to the following provisions:

- a) If there have been any amendments to the tariff dismantling schedule as applicable under the EU-Côte d'Ivoire Stepping Stone EPA¹ immediately before the EU-Côte d'Ivoire Stepping Stone EPA ceased to apply to the United Kingdom, such amendments to the tariff dismantling schedule shall be incorporated into this Agreement, and Annex 2 shall be interpreted so as to apply those amendments accordingly; and
- b) Without prejudice to paragraph (a), Côte d'Ivoire shall apply customs duties to products originating in the UK and imported into its territory that are no less favourable than those applicable to goods originating in the EU under the EU-Côte d'Ivoire Stepping Stone EPA immediately before the EU-Côte d'Ivoire Stepping Stone EPA ceased to apply to the United Kingdom so as to ensure that imports from the UK are treated no less favourably than products originating in the EU imported into its territory.

ARTICLE 14

Rules of origin

Protocol 2 lays down the rules of origin for the application of the provisions of this Agreement. Within the meaning of this Chapter, 'originating' status shall be conferred on goods meeting the rules of origin set out in Protocol 2 to this Agreement.

¹ In this Agreement, the 'EU-Côte d'Ivoire Stepping Stone EPA' means the Stepping Stone Economic Partnership Agreement between Côte d'Ivoire, of the one part, and the European Community and its Member States, of the other part.

ARTICLE 15

Standstill

- 1) No new customs duties on imports shall be introduced in trade between the Parties, nor shall those currently applied in trade between the Parties be increased from the date of entry into force of this Agreement.
- 2) Notwithstanding paragraph 1, and as part of the finalisation of the common external tariff of the Economic Community Of West African States (ECOWAS), Côte d'Ivoire may until 31 December 2011 revise its basic customs duties on goods originating in the European Community insofar as the general impact of these duties is no higher than that resulting from the duties specified in Annex 2. The EPA Committee shall amend Annex 2 accordingly.

ARTICLE 16

Duties, taxes and other fees and charges on exports

- 1) No new customs duties on exports or charges with equivalent effect shall be introduced, nor shall those currently applied in trade between the Parties be increased from the date of entry into force of this Agreement.
- 2) In exceptional circumstances, if the Ivorian Party can justify specific needs for income, protection for infant industry or environmental protection, it may, on a temporary basis and after consulting the UK, introduce customs duties on exports or charges with equivalent effect on a limited number of traditional goods or increase the incidence of those which already exist.
- 3) The Parties agree to review the provisions of this Article in the framework of the EPA Committee at the latest three years after entry into force of this Agreement, taking full account of their impact on the development and diversification of the economy of the Ivorian Party.

ARTICLE 17

More favourable treatment resulting from free-trade agreements

- 1) For the fields covered by this Chapter, the UK shall grant the Ivorian Party any more favourable treatment applicable as a result of the UK becoming party to a free-trade agreement with third parties after signing this Agreement.
- 2) For the fields covered by this Chapter, the Ivorian Party shall grant the UK any more favourable treatment applicable as a result of Côte d'Ivoire entering into a free-trade agreement with a major trade partner after signing this Agreement.

- 3) If the Ivorian Party obtains from a major trade partner substantially more favourable treatment than that offered by the UK, the Parties shall consult each other and decide together on the implementation of the provisions in paragraph 2.
- 4) The provisions of this Chapter cannot be interpreted as requiring the Parties to reciprocally grant each other preferential treatment which would be applicable owing to one of the Parties being signatory to a free-trade agreement with a third party on the date on which this Agreement enters into force.
- 5) In this Article, ‘free-trade agreement’ refers to an agreement which substantially liberalises trade and substantially eliminates discrimination between the Parties through the repeal of existing discriminatory measures and/or the prohibition of new discriminatory measures and measures which are more discriminatory in nature, either on the entry into force of this Agreement or on the basis of a reasonable timetable.
- 6) In this Article, ‘major trade partner’ refers to any developed country, or any country with a share in world trade greater than 1 per cent in the year preceding the entry into force of the free-trade agreement mentioned in paragraph 2, or any group of countries acting individually, collectively or through a free-trade agreement with a share in world trade greater than 1.5 per cent in the year preceding the entry into force of the free-trade agreement mentioned in paragraph 2².

ARTICLE 18

Prohibition of quantitative restrictions

Notwithstanding the provisions of Articles 23, 24 and 25, on the entry into force of this Agreement, all prohibitions or restrictions on importation or exportation affecting trade between the Parties shall be eliminated, with the exception of the customs duties, taxes, fees and other charges referred to in Article 11, irrespective of whether they are implemented through quotas, import or export licensing or other measures. No new measures shall be introduced.

ARTICLE 19

National treatment of internal taxation and regulation

- 1) Products imported from the other Party shall not be directly or indirectly subject to internal taxation or other internal charges of any type surpassing those which are directly or indirectly applicable to similar domestic products. Furthermore, both Parties shall refrain from applying any other form of taxation or other internal charges with the aim of providing protection for domestic production.
- 2) Products imported from the other Party shall benefit from treatment which is no less favourable than the treatment given to similar domestic products in respect of all laws,

² For this calculation, the official WTO figures on leading exporters in world trade will be used (excluding intra-EU trade).

regulations and requirements applicable to their sale, offering for sale, purchase, transportation, distribution or use on the national market. The provisions of this paragraph shall not prevent the application of tariffs for differentiated internal transportation based exclusively on the fuel-efficient use of transport and not on the origin of the product.

- 3) Notwithstanding the provisions on the rules of origin, each Party shall refrain from establishing or maintaining any internal regulations relating to the mixing, processing or use of products according to specified quantities or proportions which would require, directly or indirectly, that any specified amount or proportion of the product subject to the regulation in question be supplied from internal sources. Furthermore, each Party shall refrain from applying any other form of domestic quantitative regulation with the aim of providing protection for domestic production.
- 4) The provisions of this Article shall not apply to the laws, regulations, procedures or practices relating to public procurement.
- 5) The provisions of this Article shall be without prejudice to Chapter 2 concerning trade-defence instruments.
- 6) For matters relating to the payment of subsidies to national producers, the Parties shall refer to the WTO.

ARTICLE 20

Food security

Where the implementation of this Agreement leads to difficulties regarding the availability of, or access to, foodstuffs necessary to ensure food security, and where this situation gives rise to or is likely to give rise to major difficulties for Côte d'Ivoire, the latter may take appropriate measures in accordance with the procedures laid down in Article 25.

ARTICLE 21

Special provisions on administrative cooperation

- 1) The Parties agree that administrative cooperation is essential to the implementation and control of the preferential treatment granted in this Chapter and underline their commitment to combating irregularities and fraud as regards customs and related fields.
- 2) When a Party obtains proof from objective information of a lack of administrative cooperation and/or irregularities or fraud, this Party may temporarily suspend the preferential treatment granted to the product(s) concerned in accordance with this Article.
- 3) For the purposes of this Article, a lack of administrative cooperation shall include the following:
 - a) repeated failure to comply with the obligation to verify the originating status of the product(s) concerned;

- b) repeated refusal to conduct a subsequent check of proof of origin and communicate the results, or undue delay in doing so;
 - c) repeated refusal to grant authorisation for a cooperation mission to check the authenticity of documents or the accuracy of information of relevance to the preferential treatment in question, or undue delay in doing so.
- 4) The application of a temporary suspension shall be subject to the following conditions:
- a) A Party which obtains proof from objective information of a lack of administrative cooperation and/or irregularities or fraud must notify the EPA Committee without undue delay that it has obtained the proof and the objective information, and must consult with the EPA Committee to find a solution acceptable to both Parties, drawing on all relevant information and objective evidence;
 - b) When the Parties have entered into consultation with the EPA Committee, as provided for above, and have been unable to agree on an acceptable solution in the three months following notification, the Party concerned can temporarily suspend the preferential treatment granted to the product(s) concerned. The EPA Committee must be notified of the temporary suspension without undue delay;
 - c) Temporary suspensions under this Article shall be limited to those necessary to protect the financial interests of the Party concerned. They shall not exceed a renewable period of six months. The EPA Committee shall be notified of temporary suspensions immediately after their adoption. They shall be subject to periodic consultations within the EPA Committee, in particular with a view to repealing them once the conditions for application no longer exist.
- 5) At the same time as the notification to the EPA Committee specified in subparagraph 4(a), the Party concerned shall publish a notice for importers in its Official Journal. This notice for importers shall indicate that, for the product concerned, and on the basis of objective information, proof has been obtained of a lack of administrative cooperation and/or irregularities or fraud.

ARTICLE 22

Management of administrative errors

In the event of an error on the part of the competent authorities in the management of the preferential export systems, and in particular in the application of the provisions concerning the definition of the term ‘originating products’ and the administrative cooperation methods, where this error has consequences on imports and exports, the Party suffering these consequences can ask the EPA Committee to examine the possibilities of adopting all appropriate measures in the aim of remedying the situation.

CHAPTER 2

Trade defence instruments

ARTICLE 23

Anti-dumping and countervailing measures

- 1) Subject to the provisions of this Article, this Agreement does not prevent the UK or Côte d'Ivoire from adopting anti-dumping or countervailing measures in accordance with the relevant WTO agreements. For the purposes of this Article, origin shall be determined in accordance with the non-preferential rules of origin of the Parties.
- 2) Before imposing definitive anti-dumping or countervailing measures on goods, the Parties shall consider the possibility of constructive solutions, such as those provided for in the relevant WTO agreements. In particular, they may hold appropriate consultations to this end.
- 3) The UK shall notify Côte d'Ivoire of the receipt of a sufficiently-documented complaint before opening an inquiry.
- 4) The provisions of this Article shall be applicable to all investigations initiated after this Agreement enters into force.
- 5) The provisions of this Article shall not be subject to the dispute settlement provisions of this Agreement.

ARTICLE 24

Multilateral safeguard measures

- 1) Subject to the provisions of this Article, this Agreement does not prevent Côte d'Ivoire and the UK from adopting measures in accordance with Article XIX of GATT 1994, the WTO Agreement on Safeguards or Article 5 of the WTO Agreement on Agriculture. For the purposes of this Article, origin is determined in accordance with the non-preferential rules of origin of the Parties.
- 2) Notwithstanding paragraph 1, in the light of the general development objectives of this Agreement and the small scale of the Côte d'Ivoire economy, the UK shall exclude imports from Côte d'Ivoire from all measures taken pursuant to Article XIX of GATT 1994, the Agreement on Safeguards and Article 5 of the WTO Agreement on Agriculture.
- 3) The provisions of paragraph 2 shall apply for a period of five years, beginning on 3 September 2016. At the latest 120 days before the end of this period, the EPA Committee shall re-examine the implementation of these provisions in the light of the development needs of Côte d'Ivoire, in order to determine whether their period of application should be extended.

- 4) The provisions of paragraph 1 shall not be subject to the dispute settlement provisions of this Agreement.

ARTICLE 25

Bilateral safeguard measures

- 1) After examining the alternative solutions, a Party may take safeguard measures of limited duration which derogate from the provisions of Articles 12 and 13, under the conditions of, and in accordance with, the procedures laid down by this Article.
- 2) The safeguard measures referred to in paragraph 1 may be taken where a product originating in one Party is imported into the territory of the other Party in such increased quantities and under such conditions as to cause or threaten to cause:
 - a) serious injury to the domestic industry of similar or directly competitive products in the territory of the importing Party;
 - b) disruptions in a sector of the economy, particularly where these disruptions produce major social problems or difficulties which could bring about serious deterioration in the economic situation of the importing Party; or
 - c) disruptions in the markets for similar or directly competitive agricultural products³ or of the mechanisms regulating these markets in the territory of the importing Party.
- 3) The safeguard measures referred to in this Article shall not exceed that which is strictly necessary to prevent or remedy serious injury or disruptions as defined in paragraphs 2 and 4. These safeguard measures of the importing Party may consist only of one or more of the following:
 - a) the suspension of any further reduction in the customs duty on imports applicable for the product concerned, as provided for by this Agreement;
 - b) an increase in the customs duty on the product concerned up to a level which does not exceed the customs duty applied to other WTO Members, and
 - c) the introduction of tariff quotas on the product concerned.
- 4) (a) When a product originating in the UK is imported in such increased quantities and under such conditions as to cause or threaten to cause one of the situations described in subparagraphs 2(a), (b) and (c), Côte d'Ivoire may take surveillance or safeguard measures limited to its territory in accordance with the procedures defined in paragraphs 5 to 8;

³ For the purposes of this Article, agricultural products shall be those covered by Annex I to the WTO Agreement on Agriculture.

- (b) Notwithstanding paragraphs 1 and 2, Côte d'Ivoire may take safeguard measures as provided for in paragraph 3 when a product originating in the UK is imported in such increased quantities and under such conditions as to cause or threaten to cause disturbances to an infant industry producing similar or directly competitive products.

Such provision shall be applicable only for a period of ten years beginning on 3 September 2016. However, this period may be extended subject to an agreement between the Parties when, despite the development potential of the industry and the efforts actually made, this objective has not been achieved owing in particular to the world economic situation or to serious problems affecting Côte d'Ivoire.

The measures must be taken in compliance with the provisions of paragraphs 5 to 8.

- 5) (a) The safeguard measures referred to in this Article shall be maintained only for the period necessary to prevent or resolve serious damage or disruptions such as those described in paragraphs 2 and 4;
 - (b) The safeguard measures referred to in this Article shall be applied for a period not exceeding two years. Where the circumstances warranting the imposition of safeguard measures continue to exist, such measures may be extended for a further period of no more than two years. Where Côte d'Ivoire applies a safeguard measure, this measure may nevertheless be applied for a period of no more than four years and, when the circumstances justifying the imposition of safeguard measures continue to exist, be extended for a further four-year period;
 - (c) The safeguard measures referred to in this Article which exceed one year shall be accompanied by clear evidence of a progressive move towards eliminating the causes of the damage and disruptions and the measures at the latest by the end of the established period;
 - (d) Except in exceptional circumstances subject to the assessment of the EPA Committee, no safeguard measures referred to in this Article shall be applied to a product which has previously been subject to such a measure for a period of at least one year from the date of expiry of this measure.
- 6) The following provisions shall apply for implementation of paragraphs 1 to 5:
- a) When a Party considers that one of the circumstances referred to in paragraphs 2 and/or 4 exists, it shall immediately refer the matter to the EPA Committee;
 - b) The EPA Committee can make any necessary recommendation to remedy the circumstances which have arisen. Where the EPA Committee has not made recommendations to remedy the circumstances, or where a satisfactory solution has not been found in the 30 days following notification to the EPA Committee, the importing Party may adopt appropriate measures to remedy the circumstances, in accordance with this Article;

- c) Before taking a measure provided for in this Article or, in the cases referred to in paragraph 7, as soon as possible, the Party concerned shall communicate to the EPA Committee all information which can be used for a full examination of the situation with a view to finding an acceptable solution for the Parties;
 - d) When selecting safeguard measures, priority must be given to those which help to efficiently and rapidly solve the problem, while causing the least possible disruption to the smooth functioning of this Agreement;
 - e) All safeguard measures taken in accordance with this Article shall be notified immediately to the EPA Committee and shall be the subject of periodic consultations within that body, particularly with a view to establishing a timetable for their abolition as soon as circumstances permit.
- 7) Where exceptional circumstances require immediate action, the importing Party concerned, whether the UK or Côte d'Ivoire, as the case may be, may take the measures provided for in paragraphs 3 and/or 4 on a provisional basis and without meeting the requirements of paragraph 6. Such action may be taken for a maximum period of 180 days where the measures are taken by the UK and 200 days where the measures are taken by Côte d'Ivoire. The duration of such provisional measures shall be counted as a part of the initial period or of any extension referred to in paragraph 5. When taking these provisional measures, the interests of all stakeholders must be taken into account. The importing party concerned shall inform the other Party and immediately refer the matter to the EPA Committee for examination.
- 8) If an importing party subjects imports of a product to an administrative procedure having as its purpose the rapid provision of information on the trend of trade flows liable to give rise to the problems referred to in this Article, it shall inform the EPA Committee without delay.
- 9) The WTO Agreement shall not be invoked to prevent a Party from adopting safeguard measures under this Article.

ARTICLE 26

Cooperation

- 1) The Parties recognise the importance of cooperation on trade defence instruments.
- 2) The Parties agree to cooperate in accordance with Article 4, including through the facilitation of assistance measures, particularly in the following fields:
 - a) the development of regulations and institutions to ensure trade defence;
 - b) the development of capacity to use the trade defence instruments provided for in this Agreement.

CHAPTER 3

Customs regime and trade facilitation

ARTICLE 27

Objectives

- 1) The Parties recognise the importance of customs issues and of facilitating trade in the evolving context of world trade. They agree to strengthen cooperation in this area with a view to ensuring that the relevant legislation and procedures, as well as the administrative capacity of the administrative authorities concerned, to fulfil the objectives relating to the effective control and facilitation of trade, and to help promote the development and regional integration of the signatory countries.
- 2) The Parties agree that the legitimate objectives of public policy, including those in relation to security and fraud prevention, shall not be compromised in any way.
- 3) The Parties undertake to ensure the free movement of the goods covered by this Agreement in their respective territories.

ARTICLE 28

Customs and administrative cooperation

- 1) In order to ensure compliance with the provisions of this Title, and to respond effectively to the objectives set out in Article 27, the Parties shall:
 - a) exchange information concerning customs legislation and procedures;
 - b) develop joint initiatives relating to import, export and transit procedures and initiatives to offer an efficient service to the business community;
 - c) cooperate on the automation of customs procedures and other trade procedures and, where appropriate, endeavour to establish common data exchange standards;
 - d) establish wherever possible common positions in relation to customs in international organisations such as the WTO, the World Customs Organisation (WCO), the United Nations (UN) and the United Nations Conference on Trade and Development (UNCTAD);
 - e) cooperate on the planning and implementation of technical assistance, in particular with a view to facilitating customs reforms and to facilitating trade in accordance with the provisions of the Agreement; and
 - f) encourage cooperation between all the agencies concerned, both within the country and between countries.
- 2) Notwithstanding paragraph 1, the administrative authorities of the Parties shall provide

mutual administrative assistance for customs matters, in accordance with the provisions of Protocol I on Mutual Administrative Assistance in Customs Matters to this Agreement.

ARTICLE 29

Customs legislation and procedures

- 1) The Parties agree that their respective trade and customs legislation, provisions and procedures shall draw on international instruments and standards applicable in the fields of customs and trade, in particular the substantive elements of the International Convention on the Simplification and Harmonisation of Customs Procedures, concluded at Kyoto on 18 May 1973 and revised at Brussels on 26 June 1999 (the 'revised Kyoto Convention'), the WCO Framework of Standards to Secure and Facilitate Global Trade, the WCO data model and the International Convention on the Harmonised Commodity Description and Coding System (HS).

The Parties shall ensure the free transit of goods through their territory on the most suitable transit route.

Any restrictions, controls or requirements must be justified by a legitimate public policy objective, and must be non-discriminatory, proportionate and applied in a uniform manner.

Without prejudice to legitimate customs checks, the Parties shall treat goods in transit to or from the territory of the other Party no less favourably than domestic goods, exports, imports and their movement.

The Parties shall establish transport regimes under customs control to allow the transit of goods exempt from the payment of customs duties and other charges, subject to the provision of appropriate guarantees.

The Parties shall endeavour to promote and implement regional transit regimes with the aim of reducing barriers to trade.

The Parties shall have recourse to the international standards and instruments relating to the transit of goods.

The Parties shall ensure the cooperation and coordination of all the relevant authorities in their territories in order to facilitate transit traffic and promote cross-border cooperation.

- 2) In order to improve working methods and ensure respect for the principles of non-discrimination, transparency, efficiency, integrity and accountability, the Parties shall:
 - a) take the necessary measures to reduce, simplify and standardise the data and documents required by customs and other related authorities;
 - b) simplify customs requirements and formalities wherever possible, in respect of the rapid release and clearance of goods;
 - c) provide efficient, prompt and non-discriminatory procedures enabling the right of

appeal against administrative actions, rulings and decisions by the customs authorities affecting imports, exports or goods in transit. These procedures shall be easily accessible to the applicants, including small and medium-sized enterprises, and the related costs shall be reasonable and proportionate to the costs incurred by lodging the appeal;

- d) ensure that the highest standards of integrity are maintained, through the application of measures reflecting the principles set out in the relevant international conventions and instruments in this field.

ARTICLE 30

Relations with the business community

The Parties agree:

- a) to ensure that all the legislation, procedures, fees and charges and their justification are made publicly available, where possible by electronic means;
- b) on the need for consultation with trade representatives in due time and on a regular basis regarding legislative proposals and procedures relating to customs and trade issues. To this end, appropriate and regular mechanisms for consultation between the administrative authorities and the business community shall be established by each Party;
- c) that a sufficient period of time must pass between the publication and the entry into force of a new or amended law, procedure, right or charge;

The Parties shall publish administrative information concerning in particular agency requirements, entry procedures, working hours and operational procedures of the customs authorities in ports and at border posts, and also on information contact points:

- d) to encourage cooperation between the operators and the competent administrative authorities through the use of non-arbitrary, publicly accessible procedures such as the protocols of agreement, based on those promulgated by the WCO;
- e) to ensure that their respective customs and related regimes and the requirements and procedures associated with them continue to meet the needs of the business community, are in line with best practices and remain as unrestrictive as possible for trade.

ARTICLE 31

Customs value

- 1) Article VII of GATT 1994 and the WTO Agreement on Implementation of Article VII of GATT 1994 shall govern the customs valuation rules applied to trade between the Parties.
- 2) The Parties shall cooperate with a view to taking a common approach to issues relating to

customs valuation.

ARTICLE 32

Regional integration

The Parties agree to push forward customs reforms aimed at facilitating trade in the region of West Africa.

ARTICLE 33

Continuation of customs and trade facilitation negotiations

As part of the negotiations on a global EPA, the Parties agree to continue the negotiations on this Chapter in order to complete it within a regional framework.

ARTICLE 34

Special committee on customs and trade facilitation

Through the EPA Committee, the Parties shall establish a special committee on customs and trade facilitation, composed of representatives from both Parties. This committee shall report to the EPA Committee. It shall discuss all customs issues with a view to facilitating trade between the Parties and shall monitor the implementation and administration of this Chapter as well as the implementation of the rules of origin.

ARTICLE 35

Cooperation

- 1) The Parties recognise the importance of cooperation on customs and trade facilitation for the implementation of this Agreement.
- 2) The Parties agree to cooperate pursuant to the provisions of Article 4, including through the facilitation of assistance measures, particularly in the following fields:
 - a) the development of appropriate, simplified legislative and regulatory provisions;
 - b) awareness-raising and information aimed at operators, including training for the staff concerned;
 - c) strengthening the capacities of the customs authorities, and modernising and establishing links between them.

CHAPTER 4

Technical barriers to trade, sanitary and phytosanitary measures

ARTICLE 36

Multilateral obligations

The Parties reaffirm their rights and obligations under the Agreement establishing the WTO and, in particular, the WTO Agreements on the Application of Sanitary and Phytosanitary Measures (SPS Agreement) and on Technical Barriers to Trade (TBT Agreement). The Parties also reaffirm their rights and obligations under the International Plant Protection Convention (IPPC), the Codex Alimentarius, and the World Animal Health Organisation (OIE).

The Parties reaffirm their commitment to improving public health in Côte d'Ivoire, in particular by strengthening its capacities to identify non-compliant products.

These commitments, rights and obligations underpin the activity of the Parties in relation to this Chapter.

ARTICLE 37

Objectives

The objectives of this Chapter are to facilitate the trade in goods between the Parties, and to increase their ability to identify, prevent and eliminate unnecessary barriers to trade caused by technical regulations, standards and conformity assessment procedures applied by either Party, while preserving the Parties' ability to protect public health, animals and plants.

ARTICLE 38

Scope and definitions

- 1) The provisions of this Chapter shall apply to technical regulations and standards, to the conformity assessment procedures set out in the TBT Agreement and to the sanitary and phytosanitary measures (hereinafter the 'SPS standards') in so far as they affect trade between the Parties.
- 2) For the purposes of this Chapter and except where otherwise indicated, the definitions of the SPS and TBT Agreements, the Codex Alimentarius, the IPPC and the OIE shall apply, including for all references to 'products' in this Chapter and in the Appendices to this Agreement.

ARTICLE 39

Competent authorities

The authorities of the Parties responsible for the implementation of the measures set out in this Chapter are described in Appendix II.

In accordance with Article 41, the Parties shall keep each other informed in due time of any significant changes in the competent authorities listed in Appendix II. The EPA Committee shall adopt any necessary amendments to Appendix II.

ARTICLE 40

Determination of sanitary and phytosanitary areas

In relation to importing conditions, the Parties may, on a case-by-case basis, identify and put forward areas with an established sanitary and phytosanitary status, with reference to Article 6 of the SPS Agreement.

ARTICLE 41

Transparency of trade conditions and exchange of information

- 1) The Parties shall inform each other of any changes to their technical regulations for the products (in particular live animals and plants).
- 2) The Parties agree to inform each other in writing, as soon as possible, of the measures taken to prohibit the importation of goods in a spirit of collaboration with the aim of addressing a given problem concerning health (public, animal or plant), prevention or the environment, in accordance with the recommendations set out in the SPS Agreement.
- 3) The Parties agree to exchange information with the aim of cooperating to ensure that their products comply with the technical regulations and standards subject to which they may access each other's markets.
- 4) The Parties shall also directly exchange information on other areas which the Parties agree to be of potential importance for their trade relations, including food safety issues, the sudden appearance of animal or plant diseases, scientific opinions and other noteworthy events relating to product safety. In particular, the Parties undertake to inform each other when they apply the principle of pest-or disease-free areas and areas of low pest or disease prevalence, as provided for in Article 6 of the SPS Agreement.
- 5) The Parties agree to exchange information on the epidemiological surveillance of animal diseases. In regards to phytosanitary protection, the Parties will inform each other of the appearance of parasites presenting a known and immediate danger to the other Party.
- 6) The Parties agree to cooperate with a view to rapidly alerting each other when new regional rules might have an impact on mutual trade.

ARTICLE 42

Cooperation in international bodies

The Parties agree to cooperate with the international standardisation bodies, including with the aim of facilitating the participation of Ivorian representatives in the meetings of these bodies.

ARTICLE 43

Cooperation

- 1) The Parties recognise the importance of cooperating in the areas of technical regulations, standards and conformity assessment in order to achieve the objectives of this Chapter.
- 2) The Parties agree to cooperate in accordance with the provisions of Article 4 with a view to improving the quality and competitiveness of priority products for Côte d'Ivoire and access to the UK market, including through assistance measures, particularly those which are financial in nature, in the following fields:
 - a) the establishment of an appropriate framework for the exchange of information and sharing of expertise between the Parties;
 - b) the adoption of technical standards and regulations, conformity assessment procedures and sanitary and phytosanitary measures which are harmonised at a regional level on the basis of the relevant international standards;
 - c) the strengthening of the capacities of public and private stakeholders, including information and training, with a view to complying with the standards, regulations and measures of the UK, and to participating in international authorities;
 - d) the development of national capacities for assessing the conformity of products and access to the market of the UK.

TITLE IV

SERVICES, INVESTMENTS AND RULES CONCERNING TRADE

ARTICLE 44

The Parties shall take all necessary measures and cooperate in order to encourage the negotiation and earliest possible conclusion of a global EPA in accordance with the relevant WTO provisions between the UK and West Africa as a whole, in the following areas:

- a) trade in services and e-commerce;
- b) investments;

- c) current payments and capital movements;
- d) competition;
- e) intellectual property;
- f) public procurement;
- g) sustainable development;
- h) the protection of personal data.

The Parties shall adopt all appropriate measures in due course with a view to encouraging the conclusion of a global EPA between the UK and West Africa.

TITLE V

PREVENTION AND SETTLEMENT OF DISPUTES

CHAPTER 1

Objective and scope

ARTICLE 45

Objective

The objective of this Title is to prevent and settle disputes which could occur between the Parties in order to reach, as far as possible, a mutually satisfactory solution.

ARTICLE 46

Scope

This Title shall apply to all disputes concerning the interpretation or application of this Agreement, with the exception of the provisions of Title II of the Agreement and except where specifically provided otherwise.

CHAPTER 2

Consultation and mediation

ARTICLE 47

Consultations

- 1) The Parties shall endeavour to settle disputes covered by Article 46 by entering into consultations in good faith in order to reach a mutually satisfactory solution.
- 2) A Party wishing to enter into consultations does so by presenting a request in writing to the other Party with a copy to the EPA Committee, specifying the measure in question and the provisions of the Agreement with which, in its opinion, the measure fails to comply.
- 3) The consultations shall be initiated within 40 days of the date on which the request was submitted. They shall be considered closed within 60 days of the date on which the request was submitted unless the Parties agree to pursue them. The information exchanged during the consultations shall remain confidential.
- 4) In urgent situations, in particular those involving perishable or seasonal foodstuffs, the consultations shall be initiated within 15 days of the date on which the request was submitted and considered closed within 30 days of the date on which the request was submitted.
- 5) If the consultations are not initiated within the time-limits specified in paragraph 3 or paragraph 4, or if the consultations are closed without an agreement on a mutually satisfactory solution, the complaining Party shall have the option of requesting the creation of a special arbitration panel in accordance with Article 49.

ARTICLE 48

Mediation

- 1) If the consultations do not lead to a mutually satisfactory solution, the Parties may, by amicable agreement, resort to a mediator. Unless the Parties decide otherwise, the terms of reference of the mediation shall be those set out in the consultation request.
- 2) Unless the Parties to the dispute agree on a mediator within ten days of the mediation request being submitted, the Chairperson of the EPA Committee or his/her delegate, shall choose by lot a mediator from among the individuals on the list referred to in Article 64 and who are not citizens of the Parties. The selection shall be made within 20 days of the mediation request being submitted, in the presence of a representative from each of the Parties. The mediator shall convene a meeting of the Parties at the latest 30 days after being appointed. The mediator shall receive submissions from each Party at the latest 15 days before the meeting and shall announce his/her opinion at the latest 45 days after being appointed.

- 3) In his/her opinion, the mediator may make recommendations on how the dispute should be settled, in accordance with the provisions in Article 53. The mediator's opinion shall not be binding.
- 4) The Parties may agree to modify the time-limits referred to in paragraph 2. The mediator may also decide to modify these time-limits on the request of either Party or on his/her own initiative, depending on the particular difficulties affecting the Party concerned and the complexity of the case.
- 5) The mediation procedures and in particular the information exchanged and the positions adopted during these procedures shall remain confidential.

CHAPTER 3

Procedures for and settlement of disputes

Section I

Arbitration procedure

ARTICLE 49

Initiating the arbitration procedure

- 1) Where the Parties do not settle the dispute after having recourse to the consultations provided for in Article 47 or after engaging in the mediation referred to in Article 48, the complaining Party may request the establishment of an arbitration panel.
- 2) The request to establish an arbitration panel shall be addressed in writing to the Party complained against and to the EPA Committee. In its request, the complaining Party shall specify the measures in question and explain why these measures infringe the provisions of the Agreement.

ARTICLE 50

Creation of an arbitration panel

- 1) An arbitration panel shall be composed of three arbitrators.
- 2) Within ten days of the request for the establishment of an arbitration panel being submitted to the EPA Committee, the Parties shall consult in order to reach an agreement on the composition of the arbitration panel.
- 3) In the event that the Parties are unable to agree on the composition of the panel within the time frame laid down in paragraph 2, either Party may request the Chairperson of the EPA Committee, or her/his delegate, to select all three members by lot from the list established under Article 64: one from among the individuals proposed by the complaining Party, one from among the individuals proposed by the Party complained against and the third one

from among those selected by both Parties to act as Chairperson. If the Parties have agreed on the selection of one or more of the members of the arbitration panel, the remaining member(s) shall be selected according to the same procedure.

- 4) The Chairperson of the EPA Committee or his/her delegate shall select the arbitrators within five days of the request referred to in paragraph 3 by either of the Parties and in the presence of a representative from each Party.
- 5) The date on which the arbitration panel is established shall be the date on which the three arbitrators have been selected.

ARTICLE 51

Interim report by the arbitration panel

The arbitration panel shall submit to the Parties an interim report containing both the descriptive sections and its observations and conclusions, generally within 120 days at the latest from the date on which the panel was established. In the two weeks following the presentation of the interim report by the arbitration panel, each Party shall submit to the arbitration panel remarks in writing concerning specific aspects of the report.

ARTICLE 52

Arbitration panel ruling

- 1) The arbitration panel shall transmit its ruling to the Parties and the EPA Committee at the latest 150 days following its establishment. If it considers that this time-limit cannot be respected, the Chairperson of the panel shall inform the Parties and the EPA Committee in writing, giving reasons for the delay and stating the date on which the arbitration panel plans to conclude its work. The arbitration ruling should under no circumstances be delivered any later than 180 days from the date on which the arbitration panel was established.
- 2) In urgent situations, including those involving perishable and seasonal foodstuffs, the panel shall endeavour to deliver its ruling within 75 days of being established. Under no circumstances should it deliver its ruling any later than 90 days after being established. Within ten days of being established, the panel may deliver a preliminary ruling on whether it deems the case to be urgent.
- 3) Each Party may ask the arbitration panel to recommend ways in which the Party complained against could achieve compliance.

Section II

Achieving compliance

ARTICLE 53

Compliance with the arbitration panel ruling

Each Party shall take all necessary measures to implement the arbitration panel ruling. The Parties shall endeavour to agree on a time-limit for compliance with the ruling.

ARTICLE 54

Reasonable time-limit for compliance

- 1) At the latest 30 days after the Parties have been informed of the arbitration panel ruling, the Party complained against shall inform the complaining Party and the EPA Committee in writing of the time it will need to achieve compliance (hereinafter ‘reasonable time-limit’).
- 2) In the event of a disagreement between the Parties regarding what constitutes a reasonable time-limit within which to comply with the arbitration panel ruling, the complaining Party shall, within 20 days of notification by the Party complained against, send a written request to the arbitration panel asking for it to determine a reasonable time-limit. This request shall be communicated simultaneously to the other Party and to the EPA Committee. The arbitration panel shall announce its decision to the Parties and to the EPA Committee within 30 days of submitting the request.
- 3) In order to determine the reasonable time-limit, the arbitration panel shall take account of the time which the Party complained against would normally need to adopt legislative or administrative measures comparable to those which the Party complained against deems necessary in order to ensure compliance. The arbitration panel may also take account of restrictions which might affect the adoption of the necessary measures by the Party complained against.
- 4) Where the original arbitration panel or some of its members are unable to attend further meetings, the procedures set out in Article 50 shall be applied. The time-limit for delivering a ruling shall be 45 days from the date on which the request referred to in paragraph 2 was submitted.
- 5) The reasonable time-limit may be extended by mutual agreement between the Parties.

ARTICLE 55

Re-examination of the measures taken to achieve compliance with the arbitration panel ruling

- 1) The Party complained against shall notify the other Party and the EPA Committee before the end of the reasonable time period of any measures it has taken to comply with the arbitration ruling.
- 2) In the event of a disagreement between the Parties concerning the compatibility of the measures notified under paragraph 1 with the provisions of this Agreement, the complaining Party may make a written request for an arbitration panel ruling on the matter. The request shall indicate the specific measures in question and explain why they are incompatible with the provisions of this Agreement. The arbitration panel shall communicate its ruling within 90 days from the date on which the request was submitted. In urgent situations, including cases in which perishable and seasonal foodstuffs are in question, the panel shall deliver its ruling within 45 days of the request being submitted.
- 3) Where the original arbitration panel or some of its members are unable to attend further meetings, the procedures set out in Article 50 shall be applied. The time-limit for notifying a ruling shall be 105 days from the date on which the request referred to in paragraph 2 was submitted.

ARTICLE 56

Temporary remedies in the event of non-compliance

- 1) If the Party complained against fails to notify measures it has taken to comply with the arbitration panel ruling before the expiry of the reasonable time-limit, or if the arbitration panel rules that the measures notified under Article 55(1) are not compatible with that Party's obligations under the provisions of Article 53, the Party complained against shall, if so requested by the complaining Party, present an offer for temporary compensation.
- 2) If the Parties do not agree on compensation within 30 days of the end of the reasonable time-limit or of the ruling by the arbitration panel referred to in Article 55, according to which the compliance measures which were taken are not compatible with the provisions referred to in Article 53, the complaining Party shall be authorised, after notifying the other Party, to adopt appropriate measures. By adopting such measures, the complaining Party shall endeavour to choose measures which have the least possible impact on the achievement of the objectives of this Agreement, and shall take into consideration their impact on the economy of the Party complained against.

In any case, the appropriate measures adopted pursuant to this paragraph shall not affect the provision of development assistance for Côte d'Ivoire.

- 3) The UK shall show moderation in its requests for compensation or when adopting the appropriate measures in accordance with paragraphs 1 and 2 and shall take account of the fact that the Ivorian Party is a developing country.

- 4) Appropriate measures or compensation are temporary and shall be applied only until the measure recognised to be in infringement of the provisions of Article 53 has been revoked or amended to bring it into line with the aforementioned provisions, or until the Parties have agreed to settle their dispute.

ARTICLE 57

Examination of the compliance measures following on from the adoption of appropriate measures

- 1) The Party complained against shall notify the other Party and the EPA Committee of the measures which it has taken to achieve compliance with the arbitration panel ruling, and in the notification shall ask the complaining Party to discontinue the application of the appropriate measures.
- 2) If the Parties do not reach an agreement on the compatibility of the notified measures with the provisions of this Agreement within 30 days of the notification being submitted, the complaining Party shall make a request in writing for the arbitration panel to rule on the matter. The request shall be notified to the other Party and to the EPA Committee. The arbitration panel shall announce its decision to the Parties and to the EPA Committee within 45 days of the request being submitted. If the arbitration panel rules that any measures taken to achieve conformity do not comply with the provisions of this Agreement, it shall decide whether the complaining Party may continue to apply the appropriate measures. If the arbitration panel rules that measures taken to achieve conformity comply with the provisions of this Agreement, the appropriate measures shall be discontinued.
- 3) Where the original arbitration panel or some of its members are unable to attend further meetings, the procedures set out in Article 50 shall be applied. The time-limit for notifying a ruling shall be 60 days from the date on which the request referred to in paragraph 2 was submitted.

Section III

Common provisions

ARTICLE 58

Mutually satisfactory solution

Under this Title, the Parties may at any time agree on a mutually satisfactory solution to a dispute. They shall notify the EPA Committee of any such solution. The arbitration proceedings must be terminated when a mutually satisfactory solution is adopted.

ARTICLE 59

Rules of procedure

- 1) The dispute settlement procedures set out in Chapter 3 shall be subject to the rules of procedure adopted by the EPA Committee three months after its establishment.
- 2) The meetings of the arbitration panel shall be open to the public in accordance with the rules of procedure, unless the arbitration panel decides otherwise on its own initiative or at the request of the Parties.

ARTICLE 60

General and technical information

At the request of a Party or on its own initiative, the arbitration panel may obtain information from any source, including the Parties concerned by the dispute, if it deems this to be appropriate for the arbitration proceedings. The arbitration panel shall also be authorised to obtain the opinion of experts where deemed appropriate. The Parties concerned shall have the option of submitting briefs on an amicus curiae basis to the arbitration panel in accordance with the rules of procedure. All information thus obtained must be disclosed to both Parties and subjected to their comments.

ARTICLE 61

Language of submissions

Oral and written submissions shall be in English or French. However, the Parties shall take account of the fact that the Ivorian Party is a developing country, particularly in relation to translation difficulties.

ARTICLE 62

Rules of interpretation

The arbitration panel shall interpret the provisions of this Agreement in accordance with the customary rules of interpretation of public international law, including the Vienna Convention on the Law of Treaties. The decisions of the arbitration panel shall neither add to nor diminish the rights and obligations set out in this Agreement.

ARTICLE 63

Arbitration panel rulings

- 1) The arbitration panel shall endeavour to make consensus-based decisions. However, if it is impossible to reach a decision by consensus, the dispute shall be settled by a majority vote,

but the diverging opinions of the arbitrators shall under no circumstances be published.

- 2) The decision shall expound the substantive findings, the applicability of the relevant provisions of this Agreement, and the reasoning underpinning the findings and conclusions reached by the arbitration panel. The EPA Committee shall make the arbitration ruling known to the public, unless it decides otherwise.

CHAPTER 4

General provisions

ARTICLE 64

List of arbitrators

- 1) Three months at the latest following the application of this Agreement, the EPA Committee shall draw up a list of 15 people willing and able to act as arbitrators. Each Party shall select five people capable of being arbitrators. The two Parties shall also agree on the choice of five individuals who are not nationals of either Party and could be called upon to chair the arbitration panel. The EPA Committee shall ensure that this list is always complete.
- 2) The arbitrators shall possess specialist knowledge or experience of law and international trade. They shall be independent, act individually and not under the instructions of an organisation or government, shall not be affiliated with the administration of either Party, and shall observe the code of conduct annexed to the rules of procedure.
- 3) The EPA Committee may draw up an additional list of 15 people with specialist sectoral knowledge of relevance to the specific matters covered by this Agreement. Where there is recourse to the selection procedure of Article 50(2), the Chairperson of the EPA Committee may use such a sectoral list, subject to the agreement of both Parties.

ARTICLE 65

Links with the WTO obligations

- 1) The arbitration panels set up under this Agreement shall not deal with disputes relating to the rights and obligations of each Party pursuant to the Agreement establishing the WTO.
- 2) Recourse to the dispute settlement provisions of this Agreement shall be without prejudice to any possible action in the WTO framework, including a dispute settlement action. However, when a Party has initiated a dispute-settlement procedure with regard to a given measure, either under Article 49(1) or under the Agreement establishing the WTO, it may not initiate a dispute-settlement procedure for the same measure before the other forum before concluding the first procedure. For the purposes of this paragraph, a Party is considered to have initiated a dispute-settlement procedure under the Agreement establishing the WTO once it has requested the establishment of a panel pursuant to Article 6 of the WTO Dispute Settlement Understanding.

- 3) This Agreement cannot prevent a Party from applying the suspension of obligations authorised by the WTO Dispute Settlement Body.

ARTICLE 66

Time-limits

- 1) The time-limits set out in this Title, including time-limits for the notification of decisions by the arbitration panels, shall be counted in calendar days from the day following the act or event to which they relate.
- 2) All time-limits in this Title may be extended by mutual agreement between the Parties.

ARTICLE 67

Amendment of Title V

The EPA Committee and each of the Parties shall be entitled to request the amendment of Title V. Amendment requests shall be examined by the EPA Committee. Amendments shall take effect only after approval by the Parties.

TITLE VI

GENERAL EXCEPTIONS

ARTICLE 68

General exception clause

Subject to the requirement that such measures not be applicable in a manner which would constitute a means of arbitrary or unjustifiable discrimination between the Parties where like conditions prevail, or a disguised restriction on trade in goods, services or establishment, this Agreement shall not be construed as preventing the adoption or enforcement by the Parties of measures which:

- a) are necessary to ensure the protection of public security, public morality or to maintain public order;
- b) are necessary to protect human, animal or plant life or health;
- c) are necessary to ensure compliance with laws and regulations and which are not incompatible with the provisions of this Agreement, including those relating to:
 - i. the prevention of deceptive or fraudulent practices and means to deal with the effects of a default on contract payments;
 - ii. the protection of the privacy of individuals in relation to the processing and

- dissemination of personal data and the protection of confidentiality of individual records and accounts;
- iii. safety;
 - iv. the application of customs rules and procedures; or
 - v. the protection of intellectual property rights;
- d) concern the import or export of gold or money;
- e) are necessary for the protection of national treasures of artistic, historic or archaeological value;
- f) concern the conservation of natural, non-renewable resources where these measures involve restrictions on domestic production or consumption of goods, domestic supply or consumption of services and on domestic investors;
- g) relate to the products of prison labour; or
- h) are incompatible with Article 19 on national treatment, provided that the difference in treatment is aimed at ensuring effective or fair imposition or collection of direct taxes on the economic activities of investors or service suppliers of the other Party.

ARTICLE 69

Security exceptions

- 1) Nothing in this Agreement shall be construed:
- a) as requiring the Parties to supply information the disclosure of which they consider contrary to their essential security interests;
 - b) as preventing the Parties from taking any action they deem necessary for the protection of their essential security interests:
 - i. relating to fissionable or fusionable materials or the materials from which they are derived;
 - ii. relating to economic activities undertaken directly or indirectly for the purpose of delivering supplies or provisions to a military establishment;
 - iii. connected with the manufacturing of, or trade in, weapons, ammunition and war materiel;
 - iv. relating to government procurement essential to national security or for national defence purposes; or
 - v. taken in time of war or other emergency in international relations; or

- c) as preventing the Parties from taking any action in order to carry out obligations they have accepted for the purpose of maintaining international peace and security.
- 2) The EPA Committee shall be kept informed as far as possible of the measures taken pursuant to subparagraphs 1(b) and 1(c) and of the date of their termination.

ARTICLE 70

Taxation

- 1) This Agreement or any arrangement adopted under this Agreement shall not be construed as preventing the Parties from distinguishing, in the application of the relevant provisions of their fiscal legislation, between taxpayers who are not in the same situation, in particular with regard to their place of domicile or the place where their capital is invested.
- 2) This Agreement or any arrangement adopted under this Agreement shall not be construed as preventing the adoption or enforcement of any measure aimed at preventing the avoidance or evasion of taxes pursuant to agreements to avoid double taxation or other tax arrangements or national fiscal legislation.
- 3) This Agreement shall not affect the rights and obligations of the Parties under any tax convention. In the event of any inconsistency between this Agreement and any such convention, that convention shall prevail to the extent of the inconsistency.

TITLE VII

INSTITUTIONAL, GENERAL AND FINAL PROVISIONS

ARTICLE 71

Continuation of negotiations and implementation of this Agreement

- 1) The Parties shall continue negotiations in accordance with the provisions of this Agreement.
- 2) When negotiations are complete, the resulting draft amendments shall be submitted for approval to the relevant internal authorities.

ARTICLE 72

Definition of the Parties and fulfilment of obligations

- 1) The Contracting Parties of this Agreement shall be the Republic of Côte d'Ivoire, referred to as the 'Ivorian Party' or 'Côte d'Ivoire', of the one part, and the United Kingdom of Great Britain and Northern Ireland, referred to as the 'United Kingdom' or the 'UK', of the other part.

- 2) For the purposes of this Agreement, the term ‘Party’ shall refer to Côte d'Ivoire or the UK, as appropriate. The term ‘Parties’ shall refer to Côte d'Ivoire and the UK.
- 3) The Parties shall adopt any general or specific measures required for them to fulfil their obligations under this Agreement and shall ensure that they comply with the objectives laid down in this Agreement.

ARTICLE 73

EPA Committee

- 1) For the purposes of implementing this Agreement, an EPA Committee shall hereby be established.
- 2) The Parties agree that the composition, organisation and operation of this EPA Committee will respect the principle of equality. The Committee shall determine the rules governing its organisation and operation.
- 3) Except as otherwise provided for in paragraph 4, the EPA Committee shall be responsible for the administration of all the fields covered by this Agreement and for the achievement of all the tasks mentioned in this Agreement.
- 4) The EPA Committee shall not be responsible for political dialogue, consultations held or measures taken (as referred to in Annex 3) relating to the essential and fundamental elements of this Agreement.
- 5) In order to facilitate communication and ensure the effective implementation of this Agreement, each Party shall designate a correspondent within the EPA Committee.
- 6) The EPA Committee meetings may be open to third parties. The West African Economic and Monetary Union (WAEMU) and ECOWAS Commissions may be invited to the EPA Committee meetings, in accordance with their internal procedures.
- 7) Any decisions adopted by the EPA Committee established by the EU-Côte d'Ivoire Stepping Stone EPA before that agreement ceased to apply to the UK shall, to the extent those decisions relate to the Parties to this Agreement, and unless the Parties agree otherwise, be deemed to have been adopted, mutatis mutandis, by the EPA Committee which the Parties establish under paragraph 1.

In this Article a reference to decisions adopted by the ‘EPA Committee established by the EU-Côte d'Ivoire Stepping Stone EPA’ shall be understood as also including decisions adopted by any special committees or bodies established by that Committee.

- 8) Nothing in paragraph 6 prevents the EPA Committee established by this Agreement from making decisions which are different to, modify, revoke or supersede the decisions deemed to have been adopted by each of them under that paragraph.

ARTICLE 74

Entry into force and denunciation

- 1) This Agreement shall be signed, ratified or approved in accordance with the constitutional rules specific to each Party.
- 2) Each of the Parties shall notify the other in writing, through diplomatic channels, of the completion of the procedures required by its law for the entry into force of this Agreement.
- 3) This Agreement shall enter into force on the later of:
 - a) the date on which the EU-Côte d'Ivoire Stepping Stone EPA ceases to apply to the United Kingdom; or
 - b) the date of the later notification by which the Parties notify each other that they have completed their respective legal requirements and procedures; or
 - c) from such other date as the Parties agree.
- 4) Pending entry into force of the Agreement, the Parties may agree to apply it provisionally, in accordance with their respective laws or by ratification of the Agreement.
 - a) Such provisional application shall take effect from the later of:
 - i. the date on which the EU-Côte d'Ivoire Stepping Stone EPA ceases to apply to the United Kingdom;
 - ii. the date of the later notification by which the Parties notify each other that they have completed their respective legal requirements and procedures for provisional application; or
 - iii. from such other date as the Parties agree.
 - b) A Party may terminate the provisional application of the Agreement by giving written notice to the other Party. Such termination shall take effect on the first day of the first month following notification.
 - c) If a Party intends not to provisionally apply a provision of this Agreement, it shall first notify the other Party of the provisions that it will not provisionally apply, and the Parties shall enter consultations promptly to reach an agreement in writing of those provisions exempt from provisional application. The provisions that are not subject to a notification by a Party and agreement by the other Party shall provisionally apply from the date provisional application of this Agreement comes into effect under subparagraph (a).

- 5) If this Agreement or certain provisions of this Agreement are provisionally applied pending its entry into force, unless this instrument provides otherwise, all references in this Agreement to the date of entry into force shall be deemed to refer to the date that such provisional application takes effect.
- 6) The United Kingdom shall submit notifications under this Article to Côte d'Ivoire's Ministry of African Integration and Ivorians Abroad or its successor. Côte d'Ivoire shall submit notifications under this Article to the United Kingdom's Department for International Trade or its successor.
- 7) Notwithstanding paragraph 4, the UK and Côte d'Ivoire may apply the agreement, in whole or in part, before its provisional application, to the extent that this is possible under their national legislation.
- 8) Either Party may give written notice to the other of its intention to denounce this Agreement. Denunciation shall take effect six months after notification to the other Party.
- 9) This Agreement shall be superseded by a global EPA concluded at regional level with the UK on the date of its entry into force. In this case, the Parties shall endeavour to ensure that the global EPA at regional level preserves most of the benefits obtained by Côte d'Ivoire under this Agreement.

ARTICLE 75

Territorial application

- 1) This Agreement shall apply, (a) on the one hand, to the territory of the United Kingdom of Great Britain and Northern Ireland and the following territories for whose international relations the United Kingdom is responsible, to the extent that and under the conditions which the EU-Côte d'Ivoire Stepping Stone EPA applied immediately before it ceased to apply to the United Kingdom:
 - i. Gibraltar; and
 - ii. the Channel Islands and the Isle of Man;(b) and, on the other hand, to the territories of Côte d'Ivoire.
- 2) References in this Agreement to 'territory' shall be understood in this sense, unless explicitly stated otherwise.

ARTICLE 76

Dialogue on financial issues

The Parties agree to foster dialogue and transparency and to share best practices in the area of fiscal policy and administration.

ARTICLE 77

Cooperation in the fight against illegal financial activities

The UK and Côte d'Ivoire shall be committed to preventing and combating illegal, fraudulent and corrupt activities, money laundering and terrorist financing. To this end, the Parties shall take the necessary legislative and administrative measures to comply with international standards, including those laid down in the United Nations Convention against Corruption, the United Nations Convention against Transnational Organised Crime and its Protocols, the United Nations Convention for the Suppression of Terrorist Financing and the Financial Action Task Force recommendations. The UK and Côte d'Ivoire agree to exchange information and cooperate in these areas.

ARTICLE 78

Relationships with other agreements

The Parties agree that this Agreement does not require them to act in a manner inconsistent with their WTO obligations.

ARTICLE 79

Authentic languages

This Agreement is drawn up in duplicate in the English and French languages, each of these texts being equally authentic.

ARTICLE 80

Annexes

The Appendices, the Annexes and the Protocols to this Agreement shall form an integral part thereof.

IN WITNESS WHEREOF, the undersigned, being duly authorised thereto, have signed this Agreement.

DONE in duplicate at London, on this fifteenth day of October, Two thousand and twenty in the English and French languages, both texts being equally authentic.

**For the United Kingdom of Great
Britain and Northern Ireland:**

RANIL JAYAWARDENA

For the Republic of Côte d'Ivoire:

SARA AFFOUÉ AMANI

APPENDIX I

Priority products from Côte d'Ivoire for export to the UK

These products shall be identified by Côte d'Ivoire and the EPA Committee shall be notified accordingly at the latest three months after the date on which this Agreement enters into force.

APPENDIX II

Competent authorities

A. Competent authorities of the United Kingdom

The UK shall notify Côte d'Ivoire of its competent authorities upon the entry into force of this Agreement.

B. Competent authorities of Côte d'Ivoire

These authorities shall be appointed by Côte d'Ivoire and the list shall be communicated to the EPA Committee at the latest three months after the date on which this Agreement enters into force.

ANNEX 1

Customs duties on products originating in Côte d'Ivoire

- 1) Without prejudice to paragraph 2, customs duties on imports imposed by the UK (hereinafter 'UK customs duties') shall be entirely eliminated on all products, originating in Côte d'Ivoire, in Chapters 1 to 97 of the HS, except those in Chapter 93 thereof, upon the entry into force of this Agreement. For products in Chapter 93, the UK shall continue to apply the Most Favoured Nation (MFN) duties.
- 2) (a) For the purpose of applying the provisions of Article 25, disruptions in the market for products of tariff heading 1701 may be deemed to arise in situations where the average United Kingdom price of white sugar falls during two consecutive months below 80 % of the average United Kingdom price for white sugar prevailing during the previous marketing year.

(b) Subparagraph 2(a) shall not apply for a period of five (5) years from the date of entry into force of this Agreement or if the Agreement is provisionally applied, the date such provisional application takes effect.

(c) The Parties agree to review subparagraph 2(a), with a view to reaching agreement within five (5) years of the date of entry into force of this Agreement or if the Agreement is provisionally applied, the date such provisional application takes effect, on a percentage of the UK price for white sugar prevailing during the previous marketing year which if the UK price of white sugar falls below during two consecutive months, may be deemed a disruption in the market for products of tariff heading 1701.

ANNEX 2

Customs duties on products originating in the UK

Côte d'Ivoire shall liberalise products originating in the UK imported into its territory.

For this purpose, it shall establish four product groups: A, B, C and D.

The tariff dismantling schedule shall be as follows:

For Group A products, liberalisation shall take place between 1 January 2008 and 31 December 2012, i.e. over a period of five years;

For Group B products, liberalisation shall take place between 1 January 2013 and 31 December 2017, i.e. over a period of five years;

For Group C products, liberalisation shall take place between 1 January 2018 and 31 December 2022, i.e. over a period of five years.

Group D products shall be excluded from liberalisation.

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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
0204500000	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
0205000000	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
0206100000	20	A	1/01/2013	20	20	20	20	0	0	0	0	0	0	0	0	0	0	0
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0206220000	20	A	1/01/2012	20	20	20	0	0	0	0	0	0	0	0	0	0	0	0
0206290000	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
0206300000	20	A	1/01/2012	20	20	20	0	0	0	0	0	0	0	0	0	0	0	0
0206410000	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
0206490000	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
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0207140000	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
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0207260000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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0207320000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
0207330000	20	C	1/01/2023	20	20	20	20	20	20	20	20	20	20	20	20	20	20	0
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0207350000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
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0711590000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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0712330000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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0713320090	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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0713330090	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0

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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
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1008200000	5	A	1/07/2009	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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1102200000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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1102901000	20	A	1/01/2011	20	20	0	0	0	0	0	0	0	0	0	0	0	0	0
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1103110000	5	A	1/01/2011	5	5	0	0	0	0	0	0	0	0	0	0	0	0	0
1103190000	10	A	1/01/2012	10	10	10	0	0	0	0	0	0	0	0	0	0	0	0
1103200000	10	A	1/01/2012	10	10	10	0	0	0	0	0	0	0	0	0	0	0	0
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1105200000	10	A	1/01/2011	10	10	0	0	0	0	0	0	0	0	0	0	0	0	0
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1106201000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0

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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
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1803100000	10	D	Exclusion	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
1803200000	10	D	Exclusion	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
1804000010	10	D	Exclusion	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
1804000020	10	D	Exclusion	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
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1805001000	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
1805009000	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
1806100000	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
1806200000	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
1806310000	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
1806320010	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
1806320090	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
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1902300000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
3301299000	10	A	1/01/2011	10	10	0	0	0	0	0	0	0	0	0	0	0	0	0
3301300000	10	A	1/01/2011	10	10	0	0	0	0	0	0	0	0	0	0	0	0	0
3301900000	10	A	1/01/2011	10	10	0	0	0	0	0	0	0	0	0	0	0	0	0
3302100000	10	A	1/01/2012	10	10	10	0	0	0	0	0	0	0	0	0	0	0	0
3302901000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
3302909000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
3303001000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
3303002000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
3303009000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
3304100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
3304200000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
3304300000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
3304910000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
3304990000	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
3305100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
3305200000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
3305300000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
3305900000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
3306100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
3306200000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
3306900000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
3307100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
3307200000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
3307300000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0

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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
3912120000	5	A	1/01/2013	5	5	5	5	0	0	0	0	0	0	0	0	0	0	0
3912200000	5	A	1/01/2013	5	5	5	5	0	0	0	0	0	0	0	0	0	0	0
3912310000	5	A	1/01/2013	5	5	5	5	0	0	0	0	0	0	0	0	0	0	0
3912390000	5	A	1/01/2013	5	5	5	5	0	0	0	0	0	0	0	0	0	0	0
3912900000	5	A	1/01/2013	5	5	5	5	0	0	0	0	0	0	0	0	0	0	0
3913100000	5	A	1/01/2013	5	5	5	5	0	0	0	0	0	0	0	0	0	0	0
3913900000	5	A	1/01/2013	5	5	5	5	0	0	0	0	0	0	0	0	0	0	0
3914000000	5	A	1/01/2013	5	5	5	5	0	0	0	0	0	0	0	0	0	0	0
3915100000	5	A	1/01/2013	5	5	5	5	0	0	0	0	0	0	0	0	0	0	0
3915200000	5	A	1/01/2013	5	5	5	5	0	0	0	0	0	0	0	0	0	0	0
3915300000	5	A	1/01/2013	5	5	5	5	0	0	0	0	0	0	0	0	0	0	0
3915900000	5	A	1/01/2013	5	5	5	5	0	0	0	0	0	0	0	0	0	0	0
3916100000	5	A	1/01/2013	5	5	5	5	0	0	0	0	0	0	0	0	0	0	0
3916200000	5	A	1/01/2013	5	5	5	5	0	0	0	0	0	0	0	0	0	0	0
3916900000	5	A	1/01/2011	5	5	0	0	0	0	0	0	0	0	0	0	0	0	0
3917100000	10	A	1/01/2011	10	10	0	0	0	0	0	0	0	0	0	0	0	0	0
3917211000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
3917219000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
3917221000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
3917229000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
3917231000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
3917239000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
3917291000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
3917299000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0

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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
4115200000	10	A	1/01/2012	10	10	10	0	0	0	0	0	0	0	0	0	0	0	0
4201000000	20	A	1/01/2013	20	20	20	20	0	0	0	0	0	0	0	0	0	0	0
4202110000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
4202120000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
4202191000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
4202192000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
4202199000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
4202210000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
4202220000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
4202290000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
4202310000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
4202320000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
4202390000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
4202910000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
4202920000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
4202990000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
4203100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
4203210000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
4203290000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
4203300000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
4203400000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
4204000000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
4205000000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
4206100000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0

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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
4814200000	20	A	1/01/2011	20	20	0	0	0	0	0	0	0	0	0	0	0	0	0
4814300000	20	A	1/01/2011	20	20	0	0	0	0	0	0	0	0	0	0	0	0	0
4814900000	20	A	1/01/2011	20	20	0	0	0	0	0	0	0	0	0	0	0	0	0
4815000000	10	A	1/01/2011	10	10	0	0	0	0	0	0	0	0	0	0	0	0	0
4816100000	10	A	1/01/2011	10	10	0	0	0	0	0	0	0	0	0	0	0	0	0
4816200000	10	A	1/01/2011	10	10	0	0	0	0	0	0	0	0	0	0	0	0	0
4816300000	10	A	1/01/2011	10	10	0	0	0	0	0	0	0	0	0	0	0	0	0
4816900000	10	A	1/01/2011	10	10	0	0	0	0	0	0	0	0	0	0	0	0	0
4817100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
4817200000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
4817300000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
4818100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
4818200000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
4818300000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
4818400000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
4818500000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
4818900000	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
4819100000	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
4819200000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
4819300000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
4819400000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
4819500000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
4819600000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0

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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
5407910000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5407920000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5407930000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5407940000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5408100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5408210000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5408220000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5408230000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5408240000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5408310000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5408320000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5408330000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5408340000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5501100000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5501200000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5501300000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
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5502000000	5	B	1/01/2017	5	5	5	5	5	5	5	5	0	0	0	0	0	0	0
5503100000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5503200000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5503300000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5503400000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5503900000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5504100000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0

HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
5504900000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5505100000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5505200000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5506100000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5506200000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5506300000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5506900000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5507000000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5508100000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5508200000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5509110000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5509120000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5509210000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5509220000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5509310000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5509320000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5509410000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5509420000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5509510000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5509520000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5509530000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5509590000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5509610000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5509620000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0

HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
5509690000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5509910000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5509920000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5509990000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5510110000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5510120000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5510200000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5510300000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5510900000	10	B	1/01/2018	10	10	10	10	10	10	10	10	10	0	0	0	0	0	0
5511100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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5511300000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5512110000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5512191000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5512199000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5512210000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5512291000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5512299000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
5513190000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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5513220000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5513230000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5513290000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5513310000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5513320000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5513330000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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5513430000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
5514390000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5514410000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5514420000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5514430000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5514490000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5515110000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5515120000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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5515220000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5515290000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5515910000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5515920000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5515990000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5516110000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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5516210000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5516220000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5516230000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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5516310000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0

HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
5516320000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5516330000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5516340000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5516410000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5516420000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5516430000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5516440000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5516910000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5516920000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5516930000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5516940000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5601100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5601210000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5601220000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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5601300000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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5602900000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5603110000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5603120000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5603130000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
5603910000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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5603930000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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5604100000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5604200000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5604900000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5605000000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5606000000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5607100000	10	D	Exclusion	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
5607210000	10	D	Exclusion	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
5607290000	10	D	Exclusion	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
5607410000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5607490000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5607500000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5607900000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
5608110000	10	C	1/01/2022	10	10	10	10	10	10	10	10	10	10	10	10	10	0	0
5608190000	20	C	1/01/2023	20	20	20	20	20	20	20	20	20	20	20	20	20	20	0
5608901000	5	C	1/01/2023	5	5	5	5	5	5	5	5	5	5	5	5	5	5	0
5608909000	20	C	1/01/2023	20	20	20	20	20	20	20	20	20	20	20	20	20	20	0
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5701100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5701900000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5702100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0

HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
5801240000	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
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5801310000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5801320000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5801330000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5801340000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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5801360000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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5802200000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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5803100000	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
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5804210000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5804290000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5804300000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5805000000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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5806200000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5806310000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0

HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
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5806400000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5807100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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5808100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5808900000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5809000000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5810100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5810910000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5810920000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5810990000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5811000000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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5902200000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
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5903900000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5904100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
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5906910000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5906990000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
5907000000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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5910000000	10	A	1/01/2010	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5911100000	10	A	1/01/2012	10	10	10	0	0	0	0	0	0	0	0	0	0	0	0
5911200000	10	A	1/01/2010	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5911310000	10	A	1/01/2010	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5911320000	10	A	1/01/2010	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5911400000	10	A	1/01/2010	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5911900000	10	A	1/01/2011	10	10	0	0	0	0	0	0	0	0	0	0	0	0	0
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6001220000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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6002400000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
6103290000	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
6103310000	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
6103320000	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
6103330000	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
6103390000	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
6103410000	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
6103420000	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
6103430000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6103490000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6104110000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6104120000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6104130000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6104190000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6104210000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6104220000	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
6104230000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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6104330000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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6104410000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
6104440000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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6104510000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6104520000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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6104590000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6104610000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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6105200000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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6107120000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6107190000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6107210000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6107220000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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6107910000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
6107990000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6108110000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6108190000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6108210000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6108220000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6108290000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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6108320000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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6108910000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
6112110000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6112120000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6112190000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6112200000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6112310000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6112390000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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6112490000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
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6203220000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6203230000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6203290000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6203310000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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6204320000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6204330000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0

HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
6204390000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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6204420000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6204430000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6204440000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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6204690000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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6206400000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6206900000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6207110000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0

HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
6207190000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6207210000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6207220000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6207290000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6207910000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6207920000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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6208110000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6208190000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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6208220000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6208290000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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6210400000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6210500000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0

Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
6211110000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6211120000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6211200000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6211310000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6211320000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6211330000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6211390000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6211410000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6211420000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6211430000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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6212200000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6212300000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6212900000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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6213900000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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6214200000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6214300000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6214400000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6214900000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
6215200000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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6216000000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6217100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6217900000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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6301900000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6302100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6302210000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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6302320000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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6302400000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6302510000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6302520000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6302530000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6302590000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6302600000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6302910000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0

HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
6302920000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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6302990000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6303110000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6303120000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6303190000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6303910000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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6303990000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6304110000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6304190000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6304910010	0	A	1/01/2008	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6304910090	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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6305100000	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
6305200000	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
6305320000	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
6305330000	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
6305390000	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
6305900000	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
6306110000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
6306190000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6306210000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6306220000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6306290000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6306310000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6306390000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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6306490000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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6401920000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6401990000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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6402190000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
6402300000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6402910000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6402990000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6403120000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6403190000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6403200000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6403300000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6403400000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6403510000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6403590000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6403910000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6403990000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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6405200000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6405900000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
6406100000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
6406200000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
6406910000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
6406991000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
6406992000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
6406999000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0

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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
7209180000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
7209250000	10	A	1/01/2010	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7209260000	10	A	1/01/2010	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7209270000	10	A	1/01/2010	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7209280000	10	A	1/01/2010	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7209900000	10	A	1/01/2010	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7210110000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
7210120000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
7210200000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
7210300000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
7210410000	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
7210490010	5	D	Exclusion	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
7210490090	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
7210500000	5	A	1/01/2011	5	5	0	0	0	0	0	0	0	0	0	0	0	0	0
7210610010	5	D	Exclusion	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
7210610090	20	A	1/01/2013	20	20	20	20	0	0	0	0	0	0	0	0	0	0	0
7210690010	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
7210690090	20	A	1/01/2013	20	20	20	20	0	0	0	0	0	0	0	0	0	0	0
7210700010	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
7210700090	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
7210900000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7211130000	5	B	1/01/2016	5	5	5	5	5	5	5	0	0	0	0	0	0	0	0
7211140000	5	B	1/01/2016	5	5	5	5	5	5	5	0	0	0	0	0	0	0	0
7211190000	5	B	1/01/2016	5	5	5	5	5	5	5	0	0	0	0	0	0	0	0

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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
7311000000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7312101000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
7312109000	20	B	1/01/2017	20	20	20	20	20	20	20	20	0	0	0	0	0	0	0
7312900000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7313000000	20	D	Exclusion	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
7314120000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7314130000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7314140000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7314190000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7314200000	20	C	1/01/2023	20	20	20	20	20	20	20	20	20	20	20	20	20	20	0
7314310000	20	C	1/01/2023	20	20	20	20	20	20	20	20	20	20	20	20	20	20	0
7314390000	20	C	1/01/2023	20	20	20	20	20	20	20	20	20	20	20	20	20	20	0
7314390090	20	C	1/01/2023	20	20	20	20	20	20	20	20	20	20	20	20	20	20	0
7314410000	20	C	1/01/2023	20	20	20	20	20	20	20	20	20	20	20	20	20	20	0
7314420000	20	C	1/01/2023	20	20	20	20	20	20	20	20	20	20	20	20	20	20	0
7314490000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7314500000	20	C	1/01/2023	20	20	20	20	20	20	20	20	20	20	20	20	20	20	0
7315111000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
7315119000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7315120000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7315190000	10	B	1/01/2018	10	10	10	10	10	10	10	10	10	0	0	0	0	0	0
7315200000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7315810000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7315820000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0

HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
7315890000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7315900000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7316000000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7317000000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7318110000	20	C	1/01/2023	20	20	20	20	20	20	20	20	20	20	20	20	20	20	0
7318120000	20	C	1/01/2023	20	20	20	20	20	20	20	20	20	20	20	20	20	20	0
7318130000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7318140000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7318150000	20	C	1/01/2023	20	20	20	20	20	20	20	20	20	20	20	20	20	20	0
7318160000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7318190000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7318210000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7318220000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7318230000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7318240000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7318290000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7319100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7319200000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7319300000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7319900000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7320100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7320200000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7320900000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7321111000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0

HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
7321119000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7321121000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7321129000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7321130000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7321810000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7321820000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7321830000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7321900000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
7322110000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7322190000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7322900000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7323100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7323910000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7323920000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7323930000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7323940000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7323991000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7323999000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7324100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7324210000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7324290000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7324901000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7324902000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7324909000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0

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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
7406200000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
7407100000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
7407210000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
7407220000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
7407290000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
7408110000	5	B	1/01/2016	5	5	5	5	5	5	5	0	0	0	0	0	0	0	0
7408190000	5	B	1/01/2016	5	5	5	5	5	5	5	0	0	0	0	0	0	0	0
7408210000	5	B	1/01/2016	5	5	5	5	5	5	5	0	0	0	0	0	0	0	0
7408220000	5	B	1/01/2016	5	5	5	5	5	5	5	0	0	0	0	0	0	0	0
7408290000	5	B	1/01/2016	5	5	5	5	5	5	5	0	0	0	0	0	0	0	0
7409110000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
7409190000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
7409210000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
7409290000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
7409310000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
7409390000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
7409400000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
7409900000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
7410110000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
7410120000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
7410210000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
7410220000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
7411100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7411210000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0

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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
7605110000	5	A	1/01/2010	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7605190000	10	A	1/01/2010	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7605210000	10	A	1/01/2010	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7605290000	10	A	1/01/2010	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7606111000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7606119000	5	B	1/01/2016	5	5	5	5	5	5	5	0	0	0	0	0	0	0	0
7606121000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7606129000	5	B	1/01/2016	5	5	5	5	5	5	5	0	0	0	0	0	0	0	0
7606911000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7606919000	5	B	1/01/2016	5	5	5	5	5	5	5	0	0	0	0	0	0	0	0
7606921000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7606929000	5	B	1/01/2016	5	5	5	5	5	5	5	0	0	0	0	0	0	0	0
7607110000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
7607190000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
7607200000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
7608100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7608200000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7609000000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7610100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7610900000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7611000000	5	B	1/01/2016	5	5	5	5	5	5	5	0	0	0	0	0	0	0	0
7612100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7612900000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
7613000000	5	B	1/01/2016	5	5	5	5	5	5	5	0	0	0	0	0	0	0	0

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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
8302420000	20	A	1/01/2013	20	20	20	20	0	0	0	0	0	0	0	0	0	0	0
8302490000	20	A	1/01/2013	20	20	20	20	0	0	0	0	0	0	0	0	0	0	0
8302500000	20	A	1/01/2013	20	20	20	20	0	0	0	0	0	0	0	0	0	0	0
8302600000	20	A	1/01/2013	20	20	20	20	0	0	0	0	0	0	0	0	0	0	0
8303000000	20	A	1/01/2013	20	20	20	20	0	0	0	0	0	0	0	0	0	0	0
8304000000	20	A	1/01/2013	20	20	20	20	0	0	0	0	0	0	0	0	0	0	0
8305100000	20	A	1/01/2013	20	20	20	20	0	0	0	0	0	0	0	0	0	0	0
8305200000	20	A	1/01/2013	20	20	20	20	0	0	0	0	0	0	0	0	0	0	0
8305900000	20	A	1/01/2013	20	20	20	20	0	0	0	0	0	0	0	0	0	0	0
8306100000	20	A	1/01/2013	20	20	20	20	0	0	0	0	0	0	0	0	0	0	0
8306210000	20	A	1/01/2013	20	20	20	20	0	0	0	0	0	0	0	0	0	0	0
8306290000	20	A	1/01/2013	20	20	20	20	0	0	0	0	0	0	0	0	0	0	0
8306300000	20	A	1/01/2013	20	20	20	20	0	0	0	0	0	0	0	0	0	0	0
8307101000	20	A	1/01/2013	20	20	20	20	0	0	0	0	0	0	0	0	0	0	0
8307109000	20	A	1/01/2013	20	20	20	20	0	0	0	0	0	0	0	0	0	0	0
8307900000	20	A	1/01/2013	20	20	20	20	0	0	0	0	0	0	0	0	0	0	0
8308100000	10	A	1/01/2012	10	10	10	0	0	0	0	0	0	0	0	0	0	0	0
8308200000	10	A	1/01/2012	10	10	10	0	0	0	0	0	0	0	0	0	0	0	0
8308900000	10	A	1/01/2012	10	10	10	0	0	0	0	0	0	0	0	0	0	0	0
8309100000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
8309900000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
8310000000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8311100000	20	C	1/01/2023	20	20	20	20	20	20	20	20	20	20	20	20	20	20	0
8311200000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0

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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
8466940000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8467110000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8467190000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8467210000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8467220000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8467290000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8467810000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8467890000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8467910000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8467920000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8467990000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8468100000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8468200000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8468800000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8468900000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8469110000	20	A	1/01/2011	20	20	0	0	0	0	0	0	0	0	0	0	0	0	0
8469120000	20	A	1/01/2011	20	20	0	0	0	0	0	0	0	0	0	0	0	0	0
8469200000	20	A	1/01/2011	20	20	0	0	0	0	0	0	0	0	0	0	0	0	0
8469300000	20	A	1/01/2011	20	20	0	0	0	0	0	0	0	0	0	0	0	0	0
8470100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8470210000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8470290000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8470300000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8470400000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0

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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
8504320000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8504330000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8504340000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8504400000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8504500000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8504900000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8505110000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8505190000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8505201000	10	A	1/01/2010	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8505209000	10	A	1/01/2010	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8505300000	10	A	1/01/2010	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8505900000	10	A	1/01/2010	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8506101100	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8506101900	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8506300000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8506400000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8506500000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8506600000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8506800000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8506900000	5	B	1/01/2016	5	5	5	5	5	5	5	0	0	0	0	0	0	0	0
8507100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8507200000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8507300000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8507400000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0

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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
8513100000	20	A	1/01/2011	20	20	0	0	0	0	0	0	0	0	0	0	0	0	0
8513900000	10	A	1/01/2010	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8514100000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8514200000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8514300000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8514400000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8514900000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8515110000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8515190000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8515210000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8515290000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8515310000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8515390000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8515800000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8515900000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8516100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8516210000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8516290000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8516310000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8516320000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8516330000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8516400000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8516500000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8516600000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0

HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
8516710000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8516720000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8516790000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8516800000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8516900000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
8517110000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
8517190000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
8517210000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
8517220000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
8517300000	10	D	Exclusion	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
8517500000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
8517800000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
8517900000	5	D	Exclusion	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
8518100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8518210000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8518220000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8518290000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8518300000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8518400000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8518500000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8518900000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8519100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8519210000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8519290000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0

HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
8519310000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8519390000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8519400000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8519920000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8519930000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8519990000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8520100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8520200000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8520320000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8520330000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8520390000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8520900000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8521100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8521900000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8522100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8522900000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
8523110000	10	B	1/01/2017	10	10	10	10	10	10	10	10	0	0	0	0	0	0	0
8523120000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8523130000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8523200000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8523300000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8523900000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8524100000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8524310000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0

HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
8524320000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8524390000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8524400000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8524510000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8524520000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8524530000	20	B	1/01/2017	20	20	20	20	20	20	20	20	0	0	0	0	0	0	0
8524600000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8524910000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8524990000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8525100000	5	B	1/01/2016	5	5	5	5	5	5	5	0	0	0	0	0	0	0	0
8525200000	5	C	1/01/2021	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0
8525300000	5	B	1/01/2016	5	5	5	5	5	5	5	0	0	0	0	0	0	0	0
8525400000	5	B	1/01/2016	5	5	5	5	5	5	5	0	0	0	0	0	0	0	0
8526100000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8526910000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8526920000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8527120000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8527130000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8527191000	5	A	1/01/2012	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
8527199000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
8527210000	20	B	1/01/2018	20	20	20	20	20	20	20	20	20	0	0	0	0	0	0
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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
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HS Code for Côte d'Ivoire	Rate 2008	Group A B C D	Year of liberalisation	01/07 2009	01/01 2010	01/01 2011	01/01 2012	01/01 2013	01/01 2014	01/01 2015	01/01 2016	01/01 2017	01/01 2018	01/01 2019	01/01 2020	01/01 2021	01/01 2022	01/01 2023
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ANNEX 3

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

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

Objectives and Essential and Fundamental Elements of this Agreement

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

Political dialogue

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

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

Development cooperation

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

Review

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

PROTOCOL 1

on Mutual Administrative Assistance in Customs Matters

ARTICLE 1

Definitions

For the purposes of this Protocol:

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

ARTICLE 2

Scope

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

ARTICLE 3

Assistance on request

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

ARTICLE 4

Spontaneous assistance

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

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

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

ARTICLE 5

Delivery/Notification

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

ARTICLE 6

Form and substance of requests for assistance

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

ARTICLE 7

Execution of requests

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

ARTICLE 8

Form in which information is to be communicated

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

ARTICLE 9

Exceptions to the obligation to provide assistance

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

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

ARTICLE 10

Exchange of information and confidentiality

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

ARTICLE 11

Experts and witnesses

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

ARTICLE 12

Assistance expenses

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

ARTICLE 13

Implementation

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

ARTICLE 14

Other agreements

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

PROTOCOL 2

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

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TITLE I

GENERAL PROVISIONS

ARTICLE 1

Definitions

For the purposes of this Protocol:

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

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

TITLE II

DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

ARTICLE 2

General requirements

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

ARTICLE 3

Wholly obtained products

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

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

ARTICLE 4

Sufficiently worked or processed products

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

ARTICLE 5

Insufficient working or processing operations

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

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

ARTICLE 6

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

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

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

ARTICLE 7

Cumulation of origin

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

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

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

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

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

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

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

of materials used in the manufacture of the final product.

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

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

ARTICLE 8

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ARTICLE 9

Unit of qualification

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

This means that:

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

ARTICLE 10

Accessories, spare parts and tools

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

ARTICLE 11

Sets

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

ARTICLE 12

Neutral elements

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

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

ARTICLE 13

Accounting segregation

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

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

TITLE III

TERRITORIAL REQUIREMENTS

ARTICLE 14

Principle of territoriality

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

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

ARTICLE 15

Non-alteration

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

ARTICLE 16

Exhibitions

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

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

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

TITLE IV

PROOF OF ORIGIN

ARTICLE 17

General requirements

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

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

ARTICLE 18

Procedure for the issue of a movement certificate EUR.1

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

ARTICLE 19

Movement certificates EUR.1 issued retrospectively

- 1) Notwithstanding Article 18(7) of this Protocol, a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:
 - a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
 - b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.
- 2) For the implementation of paragraph 1 of this Article, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.
- 3) The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application complies with that in the corresponding file.
- 4) Movement certificates EUR.1 issued retrospectively shall be endorsed with the following entry:

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

ARTICLE 20

Issue of a duplicate movement certificate EUR.1

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

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

ARTICLE 21

Conditions for making out an origin declaration

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

ARTICLE 22

Approved exporter

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

ARTICLE 23

Validity of proof of origin

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

ARTICLE 24

Submission of proof of origin

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

ARTICLE 25

Importation by instalments

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

ARTICLE 26

Exemptions from proof of origin

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

ARTICLE 27

Information procedure for cumulation purposes

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

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

ARTICLE 28

Supporting documents

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

- a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- b) documents proving the originating status of materials used, issued or made out in Côte d'Ivoire, in the European Union, in the United Kingdom or in one of the other countries or territories referred to in Articles 6, 7 and 8 of this Protocol where these documents are used in accordance with domestic law;
- c) documents proving the working or processing of materials in Côte d'Ivoire, in the European Union, in the United Kingdom or in one of the other countries or territories referred to in Articles 6, 7 and 8 of this Protocol, issued or made out in Côte d'Ivoire, in the European Union, in the United Kingdom or in one of the other countries or territories referred to in Articles 6, 7 and 8 where these documents are used in accordance with domestic law;
- d) movement certificates EUR.1 or origin declarations proving the originating status of materials used, issued or made out in Côte d'Ivoire, in the United Kingdom or in one of the other countries or territories referred to in Articles 6, 7 and 8 of this Protocol, and in accordance with this Protocol.

ARTICLE 29

Preservation of proof of origin and supporting documents

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

ARTICLE 30

Discrepancies and clerical errors

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

ARTICLE 31

Amounts expressed in euro

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

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

TITLE V

ADMINISTRATIVE COOPERATION

ARTICLE 32

Administrative conditions for products to benefit from this Agreement

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

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

ARTICLE 33

Notification of customs authorities

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

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

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

ARTICLE 34

Other methods of administrative cooperation

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

ARTICLE 35

Verification of proof of origin

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

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

ARTICLE 36

Verification of suppliers' declarations

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

ARTICLE 37

Dispute settlement

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

ARTICLE 38

Penalties

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

ARTICLE 39

Free zones

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

ARTICLE 40

Derogations

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

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

The same rules shall apply to any requests for extension.

The Committee may modify the form.

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

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

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

TITLE VI

CEUTA AND MELILLA

ARTICLE 41

Special conditions

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

TITLE VII

FINAL PROVISIONS

ARTICLE 42

Revision and application of rules of origin

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

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

ARTICLE 43

Annexes

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

ARTICLE 44

Implementation of the Protocol

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

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

ARTICLE 45

Transitional provisions for goods in transit or storage

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

ANNEX I

INTRODUCTORY NOTES TO THE LIST IN ANNEX II

Note 1:

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

Note 2:

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

Note 3:

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

For example:

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

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

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

For example:

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

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

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

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

For example:

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

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

Note 4:

1. The term 'natural fibres' is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun.
2. The term 'natural fibres' includes horsehair of heading 0511, silk of headings 5002 and 5003 as well as wool fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203 and other vegetable fibres of headings 5301 to 5305.
3. The terms 'textile pulp', 'chemical materials' and 'paper-making materials' are used in the list to describe the materials not classified in Chapters 50 to 63 of the Harmonised System which can be used to manufacture artificial, synthetic or paper fibres or yarns.
4. The term 'man-made staple fibres' is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

Note 5:

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

The following are the basic textile materials:

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

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

For example:

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

For example:

A woollen fabric of heading 5112 made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509 is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) or woollen yarn which does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning) or a combination of the two may be used, provided that their total weight does not exceed 10% of the weight of the fabric.

For example:

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

For example:

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

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

Note 6:

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

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

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

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

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

Note 7:

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

- (a) vacuum distillation;

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

- (b) redistillation by a very thorough fractionation process¹;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride, neutralisation with alkaline agents, decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerisation;
 - (h) alkylation;
 - (i) isomerisation.
2. For the purposes of headings 2710 to 2712, the ‘specific processes’ are as follows:
- (a) vacuum distillation;
 - (b) redistillation by a very thorough fractionation process²;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride, neutralisation with alkaline agents, decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerisation;
 - (h) alkylation;
 - (i) isomerisation;
 - (j) in respect of heavy oils falling within heading ex 2710 only, desulphurisation with hydrogen resulting in a reduction of at least 85% of the sulphur content of the products processed (ASTM D 1266-59 T method);

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

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

- (k) in respect of products falling within heading 2710 only, deparaffining by a process other than filtering;
 - (l) in respect of heavy oils falling within heading ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250°C with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. Further treatment with hydrogen of lubricating oils falling within heading ex 2710 (e.g. hydrofinishing or decolourisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
 - (m) in respect of fuel oils falling within heading ex 2710 only, atmospheric distillation, on condition that less than 30% of these products distils, by volume, including losses, at 300 °C by the ASTM D 86 method;
 - (n) in respect of heavy oils other than gas oils and fuel oils falling within heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.
3. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, any combination of these operations or like operations do not confer origin.

ANNEX II

LIST OF WORKING OR PROCESSING TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER FOR THE PRODUCT MANUFACTURED TO ACQUIRE ORIGINATING STATUS

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

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
Chapter 1	Live animals	All the animals of Chapter 1 used must be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained	
ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used must be wholly obtained	
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which the value of all the materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture in which the value of all the materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which the value of all the materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption	Manufacture in which the value of all the materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	Manufacture in which the value of all the materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
ex Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used must be wholly obtained	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: - all the materials of Chapter 4 used must be wholly obtained, - any fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used must already be originating, and - the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 5 ex 0502	Products of animal origin, not elsewhere specified or included; except for: Prepared pigs', hogs' or boars' bristles and hair	Manufacture in which all the materials of Chapter 5 used must be wholly obtained Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 6	Live trees and other plants	Manufacture in which: - all the materials of Chapter 6 used must be wholly obtained, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: - all the fruit and nuts used must be wholly obtained, and - the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status or (3) (4)	
ex Chapter 9	Coffee, tea, mate and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be wholly obtained	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	
0902	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex 0910	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used must be wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading 1301 used may not exceed 50 % of the ex-works price of the product	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: - mucilages and thickeners, modified, derived from vegetable products - other	Manufacture from non-modified mucilages and thickeners Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 15 1501	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for: Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503: - fats from bones or waste - other	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506 Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503: - fats from bones or waste - other	Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506 Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: - solid fractions - other	Manufacture from materials of any heading, including other materials of heading 1504 Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading 1505	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
1506	Other animals fats and oils and their fractions, whether or not refined, but not chemically modified: - solid fractions - other	Manufacture from materials of any heading, including other materials of heading 1506 Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1507 to 1515	Vegetable oils and their fractions: - soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
1516	<ul style="list-style-type: none"> - solid fractions, except for that of jojoba oil - other <p>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared</p>	<p>Manufacture from other materials of headings 1507 to 1515</p> <p>Manufacture in which all the vegetable materials used must be wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials of Chapter 2 used must be wholly obtained, and - all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used 	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture in which: - all the materials of Chapters 2 and 4 used must be wholly obtained, and - all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1	
1604 and 1605	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which the value of all the materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: - chemically pure maltose and fructose - other sugars in solid form, flavoured or coloured	Manufacture from materials of any heading, including other materials of heading 1702 Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 1703	- other Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which all the materials used must already be originating Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	

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

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
1902	<ul style="list-style-type: none"> - malt extract - other <p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:</p> <ul style="list-style-type: none"> - containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs 	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product <p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained</p>	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
1903	- containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture in which: - all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained, and - all the materials of Chapters 2 and 3 used must be wholly obtained Manufacture from materials of any heading, except potato starch of heading 1108	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals other than maize (corn) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	Manufacture: - from materials of any heading, except those of heading 1806, - in which all the cereals and flour (except durum wheat and its derivatives and Zea mays (maize)) used must be wholly obtained, and - in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status or (3) (4)	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	
ex 2008	- Nuts, not containing added sugar or spirit	Manufacture in which the value of the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2009	<ul style="list-style-type: none"> - Peanut butter; mixtures based on cereals; palm hearts; maize (corn) - Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen <p>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product 	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - all the chicory used must be wholly obtained	
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: - sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 2104	- mustard flour and meal and prepared mustard Soups and broths and preparations therefor	Manufacture from materials of any heading Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005	
2106	Food preparations not elsewhere specified or included	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 22	Beverages, spirits and vinegar, except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - all the grapes or any material derived from grapes used must be wholly obtained	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	Manufacture in which: - all the materials used are classified within a heading other than that of the product, - the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product, and - any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher ethyl alcohol and other spirits, denatured, of any strength	Manufacture: - from materials not classified within heading 2207 or 2208, and - in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: - from materials not classified within heading 2207 or 2208, and - in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used must be wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used must be wholly obtained	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2309	Preparations of a kind used in animal feeding	Manufacture in which: - all the cereals, sugar or molasses, meat or milk used must already be originating, and - all the materials of Chapter 3 used must be wholly obtained	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used must be wholly obtained	
ex 2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcination of uncalcined dolomite	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status or (3) (4)	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ¹	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	

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For the special conditions relating to ‘specific processes’, see Introductory Notes 7.1 and 7.3.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations	Operations of refining and/or one or more specific process(es) ¹	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product

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For the special conditions relating to ‘specific processes’, see Introductory Note 7.2.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ¹	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product

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For the special conditions relating to ‘specific processes’, see Introductory Note 7.2.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ¹	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product

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For the special conditions relating to ‘specific processes’, see Introductory Note 7.2.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) ¹	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product

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For the special conditions relating to ‘specific processes’, see Introductory Notes 7.1 and 7.3.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) ¹	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product

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For the special conditions relating to ‘specific processes’, see Introductory Notes 7.1 and 7.3.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) ¹	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product

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For the special conditions relating to ‘specific processes’, see Introductory Notes 7.1 and 7.3.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
ex 2805	‘Mischmetall’	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
ex 2852	Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
	Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	Mercury compounds of diagnostic or laboratory reagents on a backing, prepared on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
	Mercury compounds of chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 29	Organic chemicals; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ¹	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product

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For the special conditions relating to ‘specific processes’, see Introductory Notes 7.1 and 7.3.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ¹	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used, provided that their value does not exceed 50 % of the ex-works price of the product
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
ex 2932	Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
	Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2934	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
293980	Alkaloids of non-plant origin		
	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
ex Chapter 30	Pharmaceutical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	
ex3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:		

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status or (3) (4)	
	<p>- products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale</p> <p>- other:</p> <p>-- human blood</p>	<p>Manufacture from materials of any heading, including other materials of heading 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p>	
		<p>Manufacture from materials of any heading, including other materials of heading 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product</p>	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	-- animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
	-- blood fractions other than antisera, haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
	-- haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	-- other	Manufacture from materials of any heading, including other materials of heading 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3003 and 3004	Medicaments (excluding goods of headings 3002, 3005 or 3006): - obtained from amikacin of heading 2941	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of heading 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- other	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product. However, materials of heading 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product 	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 3006	Appliances identifiable for ostomy use made of plastic	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
ex Chapter 31	Fertilisers; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium other fertilisers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate	Manufacture in which: - all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes ¹	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials from heading 3205 may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products

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Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations, provided they are not classified in another heading in Chapter 32.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different 'group' ¹ in this heading. However, materials of the same group may be used, provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight	Operations of refining and/or one or more specific process(es) ¹	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product

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For the special conditions relating to ‘specific processes’, see Introductory Notes 7.1 and 7.3.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3404	Artificial waxes and prepared waxes: - with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- other	<p>Manufacture from materials of any heading, except:</p> <ul style="list-style-type: none"> - hydrogenated oils having the character of waxes of heading 1516, - fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and - materials of heading 3404 <p>However, these materials may be used provided their value does not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p>
ex Chapter 35	Albuminoidal substances; modified starches; enzymes; except for:	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches: - starch ethers and esters - other	Manufacture from materials of any heading, including other materials of heading 3505 Manufacture from materials of any heading, except those of heading 1108	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:		

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3702	- Instant print film for colour photography	Manufacture in which all the materials used are classified in a heading other than headings 3701 or 3702. However, materials from heading 3702 may be used provided their value does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
	- other	Manufacture in which all the materials used are classified in a heading other than heading 3701 or 3702. However, materials from headings 3701 and 3702 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product;	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture in which all the materials used are classified within a heading other than heading 3701 or 3702	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than headings 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
ex 3801	- Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 3803	- Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils Refined tall oil	Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % of the ex-works price of the product Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils: - prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product.	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilizers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or vanish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
ex 3821	Prepared culture media for the maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3822	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols: - industrial monocarboxylic fatty acids; acid oils from refining - industrial fatty alcohols	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from materials of any heading, including other materials of heading 3823	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3824	<p>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:</p> <p>- the following of this heading: -- prepared binders for foundry moulds or cores based on natural resinous products -- naphthenic acids, their water-insoluble salts and their esters -- sorbitol other than that of heading 2905</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	<ul style="list-style-type: none"> -- petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts -- ion exchangers -- getters for vacuum tubes -- alkaline iron oxide for the purification of gas -- ammoniacal gas liquors and spent oxide produced in coal gas purification -- sulphonaphthenic acids, their water-insoluble salts and their esters -- fusel oil and Dippel's oil -- mixtures of salts having different anions -- copying pastes with a basis of gelatin, whether or not on a paper or textile backing 		

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status or (3) (4)	
3826	- other Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3901 to 3915	Plastics in primary forms, waste, parings and scrap of plastics. except for headings ex 3907 and 3912 for which the rules are set out below:	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content - other	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - the value of any materials of Chapter 39 used does not exceed 20 % of the value of the ex-works price of the product¹ <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product¹</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products</p>

1

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

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)
ex 3907	<ul style="list-style-type: none"> - Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS) - Polyester 	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used, provided their value does not exceed 50 % of the ex-works price of the product¹</p> <p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)</p>

¹

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

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product	
3916 to 3921	Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below: - flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked - other:	Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	-- addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - the value of any materials of Chapter 39 used does not exceed 20 % of the value of the ex-works price of the product ¹	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products
	-- other	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ¹	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products

¹ In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	<ul style="list-style-type: none"> -- petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts -- ion exchangers -- getters for vacuum tubes -- alkaline iron oxide for the purification of gas -- ammoniacal gas liquors and spent oxide produced in coal gas purification -- sulphonaphthenic acids, their water-insoluble salts and their esters -- fusel oil and Dippel's oil -- mixtures of salts having different anions -- copying pastes with a basis of gelatin, whether or not on a paper or textile backing 		

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 3916 and ex 3917	Profile shapes and tubes	Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - the value of any materials classified within the same heading as the product does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products
ex 3920	- Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products
	- Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 3921	Foils of plastic, metallised	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron ¹	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	

¹

The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2 %.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber: - retreaded pneumatic, solid or cushion tyres, of rubber - other	Retreading of used tyres Manufacture from materials of any heading, except those of heading 4011 or 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of pre-tanned leather	Manufacture in which all the materials used are classified within a heading other than that of the product
4107, 4112 and 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114	Retanning of pre-tanned leather	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 4114	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of headings 4104 to 4107, 4112 or 4113, provided its value does not exceed 50 % of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4302	Tanned or dressed furskins, assembled:		
	- plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins	
	- other	Manufacture from non-assembled, tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 44	Wood and articles of wood; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing	
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 4409	Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed:		
	- sanded or finger-jointed	Sanding or finger-jointing	
	- beadings and mouldings	Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 4418	- Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used	
ex 4421	- Beadings and mouldings Match splints; wooden pegs or pins for footwear	Beading or moulding Manufacture from wood of any heading, except drawn wood of heading 4409	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status or (3) (4)	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4503	Articles of natural cork	Manufacture from cork of heading 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading	Product description	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	(4)
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products</p> <p>Manufacture from paper-making materials of Chapter 47</p>	
ex 4820	Letter pads		
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape		
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials of any heading, except those of heading 4909 or 4911	
4910	Calendars of any kind, printed, including calendar blocks: - calendars of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paperboard - other	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture from materials of any heading, except those of heading 4909 or 4911	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 50	Silk; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from ¹ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - other natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	

¹

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5007	Woven fabrics of silk or of silk waste	Manufacture from yarn ¹	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product

¹

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 51 5106 to 5110	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for: Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from ¹ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	Manufacture from yarn ²	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product

1 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

2 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 52	Cotton; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5204 to 5207	Yarn and thread of cotton	Manufacture from ¹ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials	

¹

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5208 to 5212	Woven fabrics of cotton	Manufacture from yarn ¹	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product

¹

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 53 5306 to 5308	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for: Yarn of other vegetable textile fibres; paper yarn	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from ¹ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials	

¹

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5309 to 5311	Woven fabrics of vegetable textile fibres; other woven fabrics of paper yarn	Manufacture from yarn ¹	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product

¹

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from ¹ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials	

¹

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5407 and 5408	Woven fabrics of man-made filament yarn	Manufacture from yarn ¹	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product

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For special conditions relating to products made of a mixture of textile materials, see Introductory
Note 5.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
5508 to 5511	Sewing thread of man-made staple fibres	Manufacture from ¹ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials	

¹

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5512 to 5516	Woven fabrics of man-made staple fibres:	Manufacture from yarn ¹	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product

¹

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from ¹ :	
5602	Felt, whether or not impregnated, coated, covered or laminated:	<ul style="list-style-type: none"> - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper-making materials 	

¹

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- needleloom felt	Manufacture from ¹ : - natural fibres, or - chemical materials or textile pulp	
	- other	Manufacture from ¹ : - natural fibres, - man-made staple fibres, or - chemical materials or textile pulp	

¹

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5604	Rubber thread and cord, textile covered textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: - rubber thread and cord, textile covered		Manufacture from rubber thread or cord, not textile covered

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- other	Manufacture from ¹ : - natural fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials	

¹

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from ¹ : - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials	

¹

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from ¹ : - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials	

¹

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
Chapter 57	<p>Carpets and other textile floor coverings:</p> <p>- of needleloom felt</p> <p>- of other felt</p>	<p>Manufacture from¹:</p> <p>- natural fibres, or</p> <p>- chemical materials or textile pulp</p> <p>However, jute fabric may be used as a backing.</p> <p>Manufacture from¹:</p> <p>- natural fibres not carded or combed or otherwise processed for spinning, or</p> <p>- chemical materials or textile pulp</p>	

¹

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- Other	Manufacture from yarn ¹ However, jute fabric may be used as a backing.	
ex Chapter 58	special woven fabrics; tufted textile fabrics; tapestries; trimmings; embroidery; except for:	Manufacture from yarn ¹	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product

¹

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5805	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made-up	Manufacture in which all the materials used are classified within a heading other than that of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	

HS heading	Product description	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5902	Tyre cord fabric of high-tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	Manufacture from yarn	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn ¹	
5905	Textile wall coverings.	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product

¹

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5906	Rubberised textile fabrics, other than those of heading 5902	Manufacture from yarn	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas, being theatrical scenery, studio back-cloths or the like	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:		
	- incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5909 to 5911	<p>- Other</p> <p>Textile articles of a kind suitable for industrial use:</p> <p>- Polishing discs or rings other than of felt of heading 5911</p> <p>- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from yarn or waste fabrics or rags of heading 6310</p> <p>Manufacture from yarn¹</p>	

¹

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- Other	Manufacture from yarn ¹	
Chapter 60	Knitted or crocheted fabrics	Manufacture from yarn ¹	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted: - obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form - other	Manufacture from fabric Manufacture from yarn ¹	
ex Chapter 62 6213 and 6214	Articles of apparel and clothing accessories, not knitted or crocheted; except for: Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:	Manufacture from fabric	

¹

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- embroidered	Manufacture from yarn ^{1 2}	Manufacture from unembroidered fabric, provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ¹
	- other	Manufacture from yarn ^{1 2}	Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted goods of headings 6213 and 6214 used does not exceed 47.5 % of the ex-works price of the product

¹ See Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
6217	Other made-up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212: - embroidered - fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ¹	Manufacture from unembroidered fabric, provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ¹
		Manufacture from yarn ¹	Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ¹

¹ See Introductory Note 6.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- interlinings for collars and cuffs, cut out	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 63 6301 to 6304	Other made-up textile articles; sets; worn clothing and worn textile articles; except for: Blankets, travelling rugs, bed linen, etc.; curtains etc.; other furnishing articles: - of felt, of non-wovens	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from ¹ : - natural fibres, or - chemical materials or textile pulp	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	-- other: -- embroidered	Manufacture from yarn ^{1,2}	Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
6305	-- other Sacks and bags, of a kind used for the packing of goods.	Manufacture from yarn ^{1 2} Manufacture from yarn ¹	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods	Manufacture from fabric	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered tablecloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 25 % of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 65 6505	Headgear and parts thereof, except for: Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; Hairnets of any material, whether or not lined or trimmed	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from yarn or textile fibres ¹	
ex Chapter 66 6601	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for: Umbrellas and sun umbrellas (including walking-sticks umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	

1

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7003 ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials: - glass plate substrate coated with dielectric thin film, semi-conductor grade, in accordance with SEMII standards ¹ - other	Manufacture from materials of heading 7006	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.	Manufacture in which all the materials used are classified within a heading other than that of the product	Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product	Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product or Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50 % of the ex-works price of the product

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: - uncoloured slivers, rovings, yarn or chopped strands, or - glass wool	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
7106 7108, and 7110	Precious metals: - unwrought	Manufacture from materials not classified in heading 7106, 7108 or 7110	Electrolytic thermal , or chemical separation of precious metals of heading 7106, 7108 or 7110 or Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals
	- semi-manufactured or in powder form	Manufacture from unwrought precious metals	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status or (3) (4)	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 72	Iron and steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 7218, 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218	
ex 7224, 7225 to 7228	Semi-finished products, flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading 7206	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, the value of which does not exceed 35 % of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading 7301 may not be used	
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 74	Copper and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
7403	Refined copper and copper alloys, unwrought: - refined copper - copper alloys and refined copper containing other elements	Manufacture in which all the materials used are classified within a heading other than that of the product	
7404	Copper waste and scrap	Manufacture from refined copper, unwrought, or waste and scrap of copper	
7405	Master alloys of copper	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7601	Unwrought aluminium	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium

HS heading	Product description	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7602	Aluminium waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture in which: - all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 77	Reserved for possible future use in the HS		

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 78	Lead and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7801	Unwrought lead - refined lead - other	Manufacture from 'bullion' or 'work' lead Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading 7802 may not be used	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
7802	Lead waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7901	Unwrought zinc	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading 7902 may not be used	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
7902	Zinc waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8001	Unwrought tin	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading 8002 may not be used	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8002 and 8007 Chapter 81	<p>Tin waste and scrap; other articles of tin</p> <p>Other base metals; cermets; articles thereof:</p> <p>- other base metals, wrought; articles thereof</p> <p>- other</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
8206	Tools of two or more of headings 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified in a heading other than headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set provided their value does not exceed 15 % of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading 8302 may be used provided their value does not exceed 20 % of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading 8306 may be used provided their value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
ex 8401	Nuclear fuel elements	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products
8403 and ex 8404	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified in a heading other than heading 8403 or 8404	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8411	Turbo-jets, turbo-propellers and other gas turbines	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
ex 8413	Rotary positive displacement pumps	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 8414	Industrial fans, blowers and the like	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products
8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air-conditioning machines of heading 8415	Manufacture in which: - all the materials used are classified within a heading other than that of the product, - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 8419	Machines for wood, paper pulp, paper and paperboard industries	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products</p>
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting or checking machines; weighing machine weights of all kinds	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in heading 8431 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: - road rollers - other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in heading 8431 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in heading 8431 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products</p>
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 8443	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
ex 8448	Auxiliary machinery for use with machines of headings 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8452	<p>Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:</p> <p>- sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor</p>	<p>Manufacture:</p> <p>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</p> <p>- where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and</p> <p>- the thread tension, crochet and zigzag mechanisms used are already originating</p>	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 8456, 8457 to 8465 ex 8466	<p>- other</p> <p>Machine-tools and machines and their parts and accessories of headings 8456 to 8466; except:</p> <ul style="list-style-type: none"> - water-jet cutting machines - parts and accessories of water-jet cutting machines 	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
8482	Ball or roller bearings	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8484	Gaskets and similar joints of metal sheeting; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
ex 8486	- Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes, and parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
	- Machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
	- Machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass, and parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	<ul style="list-style-type: none"> - Marking-out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof - Moulds, injection or compression types - Lifting, handling, loading or unloading machinery 	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in heading 8431 are only used up to a value of 10 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers; television image and sound recorders and reproducers, and parts and accessories of such articles except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8501	Electric motors and generators (excluding generating sets)	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in heading 8503 are only used up to a value of 10 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products</p>
8502	Electric generating sets and rotary converters	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified within heading 8501 or 8503, taken together, are only used up to a value of 10 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
ex 8517	Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products</p>
8519	Sound recording or reproducing apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8521	Video recording or reproducing apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
8522	Parts and accessories suitable for use solely or principally with the apparatus of heading 8519 or 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8523	<p>Discs, tapes, solid-state non-volatile storage devices, 'smart cards' and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37:</p> <ul style="list-style-type: none"> - Unrecorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37; - Recorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37 	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in heading 8523 are only used up to a value of 10 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	<ul style="list-style-type: none"> - Matrices and masters for the production of discs, but excluding products of Chapter 37 - Proximity cards and 'smart cards' with two or more electronic integrated circuits 	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8525	<p>- 'Smart cards' with one electronic integrated circuit</p> <p>Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; digital cameras and video camera recorders;</p>	<p>Manufacture:</p> <p>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>- where, within the above limit, the materials classified within heading 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product</p> <p>Manufacture:</p> <p>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>- the value of all the non-originating materials used does not exceed the value of the originating materials used</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8528	<p>Monitors and projectors, not incorporating television reception apparatus; Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:</p> <p>- Monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471</p> <p>- Other monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p> <p>Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8529	<p>Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:</p> <ul style="list-style-type: none"> - suitable for use solely or principally with video recording or reproducing apparatus - suitable for use solely or principally with monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471 	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8535	<p>- Other</p> <p>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, for a voltage exceeding 1000 volts</p>	<p>Manufacture:</p> <p>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>- the value of all the non-originating materials used does not exceed the value of the originating materials used</p> <p>Manufacture:</p> <p>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>- where, within the above limit, the materials classified in heading 8538 are only used up to a value of 10 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products</p> <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8536	<p>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1,000 V connectors for optical fibres, optical fibre bundles or cables:</p> <p>- Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1 000 volts</p> <p>- Connectors for optical fibres, optical fibre bundles or cables:</p>	<p>Manufacture:</p> <p>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>- where, within the above limit, the materials classified in heading 8538 are only used up to a value of 10 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	-- of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
	-- of ceramics	Manufacture in which all the materials used are classified within a heading other than that of the product	
	-- of copper	Manufacture in which: - all the materials used are classified within a heading other than that of the product, - the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in heading 8538 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8542	Electronic integrated circuits: - monolithic integrated circuits - multichips which are parts of machinery or apparatus, not specified or included elsewhere in this Chapter	<p>Manufacture:</p> <p>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>- where, within the above limit, the materials classified within heading 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8544	- other Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified within heading 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8548	<p>Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter:</p> <ul style="list-style-type: none"> - Electronic microassemblies - Other 	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified within heading 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8711	Motor-cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars: - with reciprocating internal combustion piston engine of a cylinder capacity: -- not exceeding 50 cc	<p>Manufacture:</p> <p>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>- the value of all the non-originating materials used does not exceed the value of the originating materials used</p>	<p>Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 8712	-- exceeding 50 cc	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products</p>
	- other	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products</p>
	Bicycles without ball bearings	Manufacture from materials of any heading, except those of heading 8714	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8715	Baby carriages and parts thereof	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products</p>
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture in which: - all the materials used are classified within a heading other than that of the product, - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture in which: - all the materials used are classified within a heading other than that of the product, - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9018	<p>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:</p> <ul style="list-style-type: none"> - Dentists' chairs incorporating dental appliances or dentists' spittoons - Other 	<p>Manufacture from materials of any heading, including other materials of heading 9018</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor: - Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	- Other	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
9029	Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9105	Other clocks	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products</p>
9109	Clock movements, complete and assembled	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in heading 9114 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
9111	Watch cases and parts thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
9113	Watch straps, watch bands and watch bracelets, and parts thereof: - of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal - Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	<p>Manufacture in which all the materials used are classified within a heading other than that of the product or</p> <p>manufacture from cotton cloth already made up in a form ready for use of heading 9401 or 9403, provided:</p> <ul style="list-style-type: none"> - its value does not exceed 25 % of the ex-works price of the product, and - all the other materials used are originating and are classified in a heading other than heading 9401 or 9403 	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products</p>

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 9503	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9506	Golf clubs and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly-shaped blocks for making golf-club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 9601 and ex 9602 ex 9603	Articles of animal, vegetable or mineral carving materials Brooms and brushes, (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers; squeegees (other than roller squeegees).	Manufacture from ‘worked’ carving materials of the same heading Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15 % of the ex-works price of the set	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles button blanks	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture in which all the materials used are classified within a heading other than that of the product. However, nibs or nib-points classified within the same heading may be used	

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status or (3) (4)	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all the materials used are classified within a heading other than that of the product	

ANNEX II-A TO PROTOCOL 2

Derogations from the list of working or processing to be carried out on non-originating materials in order for the product manufactured to acquire originating status

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

Common provisions

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

‘Derogation – Annex II-A of Protocol 2 - Materials of HS heading No ... originating from ... used.’

‘Dérogation - Annexe II-A du protocole n° 2... - Matières de la position SH n° ... originaires de ... utilisées.’

This entry shall be recorded in box 7 of the movement certificates EUR.1 referred to in Article 18 of this Protocol, or shall be added to the origin declaration referred to in Article 21 thereof.

3. Côte d’Ivoire and the Member States of the United Kingdom shall each take the steps necessary to implement this Annex.

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
Chapter 2	Meat and edible meat offal	All meat and edible offal must be wholly obtained
Chapter 4	Dairy produce; birds' eggs, natural honey, edible products of animal origin, not elsewhere specified or included	Manufacture in which: - all the materials of Chapter 4 used are wholly obtained - the content of materials of Chapter 17 used does not exceed 40 % of the weight of the final product
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products
0812 - 0814	Fruit and nuts, provisionally preserved; fruit, dried, other than that of headings 0801 to 0806; Peel of citrus fruits or melons	Manufacture in which the content of materials of Chapter 8 used does not exceed 30 % of the weight of the final product
Chapter 9	Coffee, tea, maté and spices	Manufacture from materials of any heading
1101 - 1104	Grain mill products	Manufacture from materials of Chapter 10, except rice of heading 1006

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
1105 - 1109	Flour, meal, powder, flakes of potatoes, etc.; starches; inulin; wheat gluten	Manufacture in which the content of non-originating materials does not exceed 20 % by weight or Manufacture from materials of Chapter 10, except materials of heading 1006, in which the materials of heading 0710 and of subheading 0710.10 used are wholly obtained
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture from materials of any heading except that of the product
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture from materials of any heading
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: - Mucilages and thickeners, modified, derived from vegetable products	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the products

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	Manufacture from materials of any heading except that of the product
ex 1507 1515	to Vegetable oils and their fractions: - Soya-bean, ground-nut, palm, coconut (copra), palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption, except olive oils of headings 1509 and 1510	Manufacture from materials of any subheading except that of the product
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture from materials classified in a heading other than that of the product

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
Chapter 18	Cocoa and cocoa preparations	Manufacture: <ul style="list-style-type: none"> - from materials of any heading except that of the product - in which the content of materials of Chapter 17 used does not exceed 40 % of the weight of the final product
1901	Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa in more than 40 % by weight calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included	Manufacture: <ul style="list-style-type: none"> - from materials of any heading except that of the product - in which the content of materials of Chapter 17 used does not exceed 40 % of the weight of the final product
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	Manufacture in which: <ul style="list-style-type: none"> - the content of materials of Chapter 11 used does not exceed 20 % of the weight of the final product - the weight of the materials of Chapters 2 and 3 used does not exceed 20 % of the weight of the final product;

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms: - with a content of materials of subheading 1108.13 (potato starch) not more than 30 % by weight	Manufacture from materials of any heading except that of the product
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufacture: - from materials of any heading, except those of heading 1806 - in which the content of materials of Chapter 11 used does not exceed 20 % by weight - in which the content of materials of Chapter 17 used does not exceed 40 % of the weight of the final product
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture in which the content of materials of Chapter 11 used does not exceed 20 % by weight

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants: from materials other than of headings 2002 and 2003	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading except that of the product - in which the content of materials of Chapter 17 used does not exceed 40 % of the weight of the final product <p>or</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 70 % of the ex-works price of the product - in which the content of materials of Chapter 17 used does not exceed 40 % of the weight of the final product

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
Chapter 21	Miscellaneous edible preparations	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading except that of the product - in which the content of materials of Chapters 4 and 17 used does not exceed 40 % of the weight of the final product <p>or</p> <p>Manufacture:</p> <ul style="list-style-type: none"> in which the value of all the materials used does not exceed 70 % of the ex-works price of the product - in which the content of materials of Chapters 4 and 17 used does not exceed 40 % of the weight of the final product

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
Chapter 23	Residues and waste from the food industries; prepared animal fodder	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading except that of the product - in which the maize (corn) content or the content of materials of Chapters 2, 4 and 17 used does not exceed 40 % of the weight of the final product <p>or</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 70 % of the ex-works price of the product - in which the maize (corn) content or the content of materials of Chapters 2, 4 and 17 used does not exceed 40 % of the weight of the final product
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	<p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product</p>

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster; except:	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 3404	Artificial waxes and prepared waxes: - with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
Chapter 37	Photographic or cinematographic goods	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
Chapter 38	Miscellaneous chemical products	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex 3922 to 3926	Articles of plastics	Manufacture in which all the materials used are classified in a heading other than that of the product.
ex Chapter 41	Raw hides and skins (other than furskins) and leather	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
4101 - 4103	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split; raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to Chapter 41; other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split, other than those excluded by Notes 1(b) or 1(c) to Chapter 41	Manufacture from materials of any heading
4104 - 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of pre-tanned leather

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	<p>Manufacture in which all the materials used are classified in a heading other than that of the product or</p> <p>Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product</p>
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	<p>Manufacture in which all the materials used are classified in a heading other than that of the product or</p> <p>Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product</p>
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	<p>Manufacture in which all the materials used are classified in a heading other than that of the product or</p> <p>Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product</p>

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
ex 6117	Other made-up clothing accessories; knitted or crocheted parts of garments or of clothing accessories	<p>Spinning of natural and/or man-made staple fibres, or extrusion of man-made filament yarn, accompanied by knitting (knitted to shape products)</p> <p>or</p> <p>Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products)</p>

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
6213 and 6214	<p>Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:</p> <p>- embroidered</p> <p>- other</p>	<p>Weaving accompanied by making-up (including cutting)</p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product¹</p> <p>or</p> <p>Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p> <p>Weaving accompanied by making-up (including cutting)</p> <p>or</p> <p>Making-up preceded by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>

¹

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item of the set must satisfy the rule which would apply to it if it were not included in the set. However, the value of the non-originating articles must not exceed 35 % of the ex-works price of the set
ex Chapter 64	Footwear, gaiters and the like	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin, except for:	<p>Manufacture in which all the materials used are classified in a heading other than that of the product or</p> <p>Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product</p>
7106, 7108 and 7110	<p>Precious metals:</p> <p>- unwrought</p> <p>- semi-manufactured or in powder form</p>	<p>Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110</p> <p>or</p> <p>Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110</p> <p>or</p> <p>Fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals</p> <p>Manufacture from unwrought precious metals</p>

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
7115	Other articles of precious metal or of metal clad with precious metal	Manufacture from materials of any heading except that of the product
Chapter 83	Miscellaneous articles of base metal	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture in which all the materials used are classified in a heading other than that of the product. However, the other materials of heading 8302 may be used provided their value does not exceed 30 % of the ex-works price of the product
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified in a heading other than that of the product. However, the other materials of heading 8306 may be used provided their value does not exceed 40 % of the ex-works price of the product
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 87	Vehicles other than railway or tramway rolling stock, and parts and accessories thereof	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product

ANNEX III

FORM FOR MOVEMENT CERTIFICATE EUR.1

1. Movement certificates EUR.1 shall be made out on the basis of the form of which a specimen appears in this Annex. This form shall be printed in one or more of the languages in which this Agreement is drawn up. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State. If they are handwritten, they shall be completed in ink in printed characters.
2. Each certificate shall measure 210×297 mm; a tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 60 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
3. The exporting States may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case, each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

1. Exporter (<i>name, full address, country</i>) See notes overleaf before completing this form		EUR.1 No A 000.000 	
		2. Certificate used in preferential trade between and <i>(insert appropriate countries or groups of countries or territories)</i>	
3. Consignee (<i>name, full address, country</i>) <i>(optional)</i>		4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination
6. Transport details (<i>optional</i>)		7. Remarks	
8. Item number; marks, numbers, number and description of goods		9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices <i>(Optional)</i>
11. CUSTOMS ENDORSEMENT Declaration certified Export document ^(²) Form No Customs office Issuing country or territory . <i>Place and Date</i> <i>(Signature)</i>		12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the requisite conditions for the issue of this certificate. <i>Place and date</i> <i>(Signature)</i>	

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

(2) Fill in only where the regulations of the exporting country or territory so require.

<p>13. Request for verification, to:</p>	<p>14. Result of verification</p> <p>Verification carried out shows that this certificate (*)</p> <p><input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>(Place and date)</p> <p style="text-align: right;">Stamp</p> <p>(Signature).....</p>
<p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>(Place and date)</p> <p style="text-align: right;">Stamp</p> <p>(Signature).....</p> <p>_____</p> <p>(*) Insert X in the appropriate box.</p>	

NOTES

1. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

APPLICATION FOR A MOVEMENT CERTIFICATE

1.Exporter <i>(name, full address, country)</i>	EUR.1 No A 000.000					
	See notes overleaf before completing this form.					
	2. Application for a certificate to be used in preferential trade between <div style="text-align: center;">and</div> <i>(insert appropriate countries or groups of countries or territories)</i>					
3.Consignee <i>(name, full address, country) (optional)</i>	4. Country, group of countries or territory in which the products are considered as originating		5. Country, group of countries or territory of destination			
	7. Remarks					
6.Transport details <i>(optional)</i>	<table border="1" style="width: 100%;"> <tr> <td data-bbox="113 965 1070 1397" style="width: 65%;"> 8.Item number; marks, numbers, number and kind of packages ⁽¹⁾; description of goods </td> <td data-bbox="1070 965 1297 1397" style="width: 15%;"> 9. Gross mass (kg) or other measure (litres, m³, etc.) </td> <td data-bbox="1297 965 1517 1397" style="width: 20%;"> 10. Invoices <i>(Optional)</i> </td> </tr> </table>			8.Item number; marks, numbers, number and kind of packages ⁽¹⁾; description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices <i>(Optional)</i>
8.Item number; marks, numbers, number and kind of packages ⁽¹⁾; description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices <i>(Optional)</i>				

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

DECLARATION BY THE EXPORTER

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

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

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

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

SUBMIT the following supporting documents ⁽¹⁾

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

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

REQUEST the issue of the attached certificate for these goods.

.....
(Place and date)

.....
(Signature)

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

ANNEX IV

ORIGIN DECLARATION

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

English version

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

French version

L'exportateur des produits couverts par le présent document (autorisation douanière n° ...⁽¹⁾) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ...⁽²⁾.

.....⁽³⁾
(Place and date)

.....⁽⁴⁾
(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script)

-
- 1** When the origin declaration is made out by an approved exporter within the meaning of Article 22 of this Protocol, the authorisation number of the approved exporter must be entered in this space. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
- 2** Origin of products to be indicated.
- 3** These indications may be omitted if the information is contained on the document itself.
- 4** See Article 22(4) of this Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

ANNEX V-A
SUPPLIER DECLARATION FOR PRODUCTS HAVING PREFERENTIAL ORIGIN
STATUS

I, the undersigned, declare that the goods listed on this invoice (1)
were produced in ⁽²⁾ and satisfy the rules of origin governing preferential trade
between Côte d'Ivoire and the United Kingdom.

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

..... ⁽³⁾

..... ⁽⁴⁾

..... ⁽⁵⁾

Note

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

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

- If a document other than an invoice or an annex to the invoice is used (see Article 28(5) of this Protocol), the name of
the document concerned shall be mentioned instead of the word 'invoice'.

(2) The United Kingdom, the European Union, a Member State of the European Union, Côte d'Ivoire, an OCT or another
ACP State which has a preferential trade arrangement with the UK. Where Côte d'Ivoire, the EU, an OCT or another
ACP State which has a preferential trade arrangement with the UK is given, reference must also be made to the UK
customs office holding any relevant movement certificate(s) EUR.1 or EUR.2, giving the reference number(s) of the
certificate(s) or form(s) concerned and, if possible, the relevant customs entry number.

(3) Place and date.

(4) Name and function in company.

(5) Signature.

ANNEX V-B

SUPPLIER DECLARATION FOR PRODUCTS NOT HAVING PREFERENTIAL ORIGIN STATUS

I, the undersigned, declare that the goods listed on this invoice⁽¹⁾ were produced⁽²⁾ and incorporate the following components or materials which do not originate in the United Kingdom, Côte d'Ivoire, in another ACP State which has a preferential trade arrangement with the UK, in an OCT or in the European Union for preferential trade:

.....⁽³⁾⁽⁴⁾

.....⁽⁵⁾

.....

.....⁽⁶⁾

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

.....⁽⁷⁾⁽⁸⁾

.....⁽⁹⁾

Note

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

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

- If a document other than an invoice or an annex to the invoice is used (see Article 28(5) of this Protocol), the name of the document concerned shall be mentioned instead of the word 'invoice'.

(2) The United Kingdom, the European Union, a Member State of the European Union, Côte d'Ivoire, an OCT or another ACP State that has a preferential trade arrangement with the UK.

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

(4) Customs values to be given only if required.

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

(6) 'and have undergone the following processing in [the United Kingdom] [the European Union] [a Member State of the European Union] [Côte d'Ivoire] [an OCT] [another ACP State that has a preferential trade arrangement with the UK], to be added with a description of the processing carried out if this information is required.

(7) Place and date.

(8) Name and function in company.

(9) Signature.

ANNEX VI

INFORMATION CERTIFICATE

1. The form of the information certificate given in this Annex shall be used; it shall be printed in one or more of the official languages in which the Agreement is drawn up and shall be in accordance with the provisions of the domestic law of the exporting State. Information certificates shall be completed in one of those languages; if they are handwritten, they shall be completed in ink in capital letters. They shall bear a serial number, whether or not printed, by which they can be identified.
2. The information certificate shall measure 210×297 mm, a tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper must be white, sized for writing, not containing mechanical pulp and weighing not less than 65 g/m².
3. The national administrations may reserve the right to print the forms themselves or may have them printed by printers approved by them. In the latter case, each certificate must include a reference to such approval. The forms shall bear the name and address of the printer or a mark by which the printer can be identified.

1. Supplier ⁽¹⁾		INFORMATION CERTIFICATE to facilitate the issue of a MOVEMENT CERTIFICATE for preferential trade between the THE UNITED KINGDOM and Côte d'Ivoire						
2. Consignee ⁽¹⁾								
3. Processor ⁽¹⁾		4. State in which the working or processing has been carried out						
6. Customs office of importation ⁽¹⁾		5. For official use						
7. Import document ⁽²⁾ Form: No Series: of <table border="1" style="display: inline-table; width: 60px; height: 20px; vertical-align: middle;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>								
GOODS SENT TO THE STATE OF DESTINATION								
8. Marks, numbers, number and kind of packages		9. Harmonized Commodity Description and Coding System number heading/subheading (HS heading)						
		10. Quantity ⁽³⁾						
		11. Value ⁽⁴⁾						
IMPORTED GOODS USED								
12. Harmonised Commodity Description and Coding System heading/subheading (HS heading)		13. Country of origin						
		14. Quantity ⁽³⁾						
		15. Value ⁽²⁾⁽⁵⁾						
16. Nature of the working or processing carried out								
17. Remarks								
18. CUSTOMS ENDORSEMENT Declaration certified: Document No. Form Customs office on <table border="1" style="display: inline-table; width: 60px; height: 20px; vertical-align: middle;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table> Official stamp (Signature)					19. CONSIGNOR'S DECLARATION I, the undersigned, declare that the information on this certificate is accurate. Done at , <table border="1" style="display: inline-table; width: 60px; height: 20px; vertical-align: middle;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table> (Signature)			

(1)(2)(3)(4)(5) See footnotes overleaf

ANNEX VII

FORM FOR APPLICATION FOR A DEROGATION

1. Commercial description of the finished product 1.1 Customs classification (HS heading)	2. Anticipated annual quantity of exports to the United Kingdom (weight, number of pieces, metres or other unit)
3. Commercial description of third country materials Customs classification (HS heading)	4. Anticipated annual quantity of third country materials to be used
5. Value of third country materials	6. Ex-works value of finished product
7. Origin of third country materials	8. Reasons why the rule of origin for the finished product cannot be fulfilled
9. Commercial description of materials originating in the countries or territories referred to in Article 7 to be used	10. Anticipated annual quantity of materials originating in the countries or territories referred to in Article 7 to be used
11. Value of materials of the countries or territories referred to in Article 7 to be used	12. Working or processing carried out in the countries or territories referred to in Article 7 without obtaining origin
13. Duration requested for derogation from to.....	14. Detailed description of working or processing in Côte d'Ivoire
15. Capital structure of the firm(s) concerned	16. Amount of investments made/foreseen
17. Staff employed/expected	18. Value added by the working or processing in Côte d'Ivoire: 18.1 Labour: 18.2 Overheads: 18.3 Other:
19. Other possible sources of supply for materials	20. Possible developments to overcome the need for a derogation in the future
21. Remarks	

NOTES

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

Boxes 3, 4, 5, 7: 'third country' means any country which is not referred to in Article 7 of this Protocol.

Box 12: If third country materials have been worked or processed in the countries or territories referred to in Article 7 of this Protocol without obtaining origin, before being further processed in Côte d'Ivoire which is requesting the derogation, indicate the working or processing carried out in the countries or territories referred to in Article 7 of this Protocol.

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

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

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

Box 20: Indicate possible investment or diversification of sources of supply which makes the derogation necessary for only a limited period of time.

ANNEX VIII

OVERSEAS COUNTRIES AND TERRITORIES

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

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

1. Overseas countries and territories of the Kingdom of Denmark:
 - Greenland.
2. Overseas countries and territories of the French Republic:
 - New Caledonia and Dependencies,
 - French Polynesia,
 - Saint Pierre and Miquelon,
 - Saint Barthélemy,
 - French Southern and Antarctic Territories,
 - Wallis and Futuna Islands.
3. Overseas countries and territories of the Kingdom of the Netherlands:
 - Aruba,
 - Bonaire,
 - Curacao,
 - Saba,
 - Sint Eustatius,
 - Sint Maarten.
4. Overseas countries and territories of the United Kingdom:
 - Anguilla,
 - Bermuda,
 - Cayman Islands,
 - Falkland Islands,
 - South Georgia and South Sandwich Islands,
 - Montserrat,
 - Pitcairn,
 - Saint Helena and Dependencies,
 - British Antarctic Territory,
 - British Indian Ocean Territory,

- Turks and Caicos Islands,
- British Virgin Islands.

ANNEX IX

PRODUCTS REFERRED TO IN ARTICLE 7(4) OF THE PROTOCOL

CN code	Description
1701	Cane or beet sugar and chemically pure sucrose, in solid form.
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.
1704 90 99	Sugar confectionery (including white chocolate), not containing cocoa: - other: -- other: --- other: ---- other: ----- other:
1806 10 30	Chocolate and other food preparations containing cocoa: - cocoa powder, containing added sugar or other sweetening matter: -- containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
1806 10 90	Chocolate and other food preparations containing cocoa: - cocoa powder, containing added sugar or other sweetening matter: -- containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
1806 20 95	Chocolate and other food preparations containing cocoa: - other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg: -- other: --- other

CN code	Description
1901 90 99	<p>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</p> <ul style="list-style-type: none"> - other: -- other: --- other
2101 12 98	<p>Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:</p> <ul style="list-style-type: none"> - extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: -- preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: --- other
2101 20 98	<p>Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:</p> <ul style="list-style-type: none"> - extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté: -- preparations: --- other
2106 90 59	<p>Food preparations not elsewhere specified or included:</p> <ul style="list-style-type: none"> - other -- flavoured or coloured sugar syrups: --- other ---- other

CN code	Description
2106 90 98	Food preparations not elsewhere specified or included: - other; -- other; ---other
3302 10 29	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages: -- of a kind used in the food or drink industries: -- of the type used in the drink industries: -- -- preparations containing all flavouring agents characterising a beverage: -- -- -- other: -- -- -- -- other

JOINT DECLARATION

concerning the Principality of Andorra

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonised System shall be accepted by the United Kingdom and Côte d'Ivoire as originating in the European Union within the meaning of this Agreement.
2. Protocol 2 concerning the definition of the concept of 'originating products' and methods of administrative cooperation shall apply *mutatis mutandis* for the purpose of defining the originating status of the above-mentioned products.

JOINT DECLARATION

concerning the Republic of San Marino

1. Products originating in the Republic of San Marino shall be accepted by the United Kingdom and Côte d'Ivoire as originating in the European Union within the meaning of this Agreement.
2. Protocol 2 concerning the definition of the concept of 'originating products' and methods of administrative cooperation shall apply *mutatis mutandis* for the purpose of defining the originating status of the above-mentioned products.

JOINT DECLARATION
concerning a trilateral approach to rules of origin

1. In advance of the conclusion of trade negotiations between the European Union and the United Kingdom, the Parties recognise that a trilateral approach to rules of origin, involving the European Union, is the preferred outcome in trading arrangements between the Parties and the European Union. This approach would replicate coverage of existing trade flows and allow for continued recognition of originating content from either of the Parties and from the European Union in exports to each other, as per the intention of the EU-Côte d'Ivoire Stepping Stone EPA. In this regard, the Governments of the United Kingdom and Côte d'Ivoire understand that any bilateral arrangement between the Parties represents a first step towards seeking this outcome.
2. In the event that the United Kingdom and the European Union reach agreement on rules of origin appropriate for a trilateral approach, the Parties approve taking the necessary steps, as a matter of urgency, to update this Protocol to reflect a trilateral approach to rules of origin involving the European Union. The necessary steps will be taken in accordance with the procedures of the EPA Committee contained in this Agreement. Should the agreement between the United Kingdom and European Union not include rules of origin suitable for a trilateral approach at entry into force, it is the understanding of both Parties that they will endeavour to pursue appropriate discussions with the European Union.
3. This Joint Declaration will come into effect on the entry into force of the Agreement and will continue in operation until terminated in writing by either the United Kingdom or Côte d'Ivoire. Termination will take effect immediately upon the date of such notification.

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978-1-5286-5691-7