

The Agreement was
previously published
as Misc No. 2 (2021)
CP 418



Treaty Series No. 27 (2025)

Interim Agreement

establishing an Economic Partnership Agreement between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the Republic of Cameroon, of the other part

London, 9 March 2021

[The Agreement entered into force 9 July 2021]

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

The Agreement was
previously published
as Misc No. 2 (2021)
CP 418



Treaty Series No. 27 (2025)

Interim Agreement

establishing an Economic Partnership Agreement between the United Kingdom of
Great Britain and Northern Ireland, of the one part, and the Republic of Cameroon,
of the other part

London, 9 March 2021

[The Agreement entered into force 9 July 2021]

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



© Crown copyright 2025

This publication is licensed under the terms of the Open Government Licence v3.0 except where otherwise stated. To view this licence, visit nationalarchives.gov.uk/doc/open-government-licence/version/3

Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned.

This publication is available at www.gov.uk/official-documents

Any enquiries regarding this publication should be sent to us at Treaty Unit, Foreign, Commonwealth and Development Office, King Charles Street, London, SW1A 2AH

ISBN 978-1-5286-5692-4
E03353918 05/25

Printed on paper containing 40% recycled fibre content minimum

Printed in the UK by HH Global on behalf of the Controller of His Majesty's Stationery Office

INTERIM PROTOCOL 2A CONCERNING THE DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS' AND
METHODS OF ADMINISTRATIVE COOPERATION WITH RESPECT TO PRODUCTS IMPORTED TO THE UNITED KINGDOM
FROM THE REPUBLIC OF CAMEROON

TITLE I: General Provisions

Articles

1. Definitions

TITLE II: Definition of the concept of originating products

Articles

2. General requirements
3. Wholly obtained products
4. Sufficiently worked or processed products
5. Insufficient working or processing operations
6. Cumulation of origin
7. Unit of qualification
8. Accessories, spare parts and tools
9. Sets
10. Neutral elements

TITLE III: Territorial requirements

Articles

11. Principle of territoriality
12. Direct transport
13. Exhibitions

TITLE IV: Proof of origin

Articles

14. General requirements
15. Procedure for the issue of a movement certificate EUR.1
16. Movement certificates EUR.1 issued retrospectively
17. Issue of a duplicate movement certificate EUR.1
18. Issue of movement certificates EUR.1 on the basis of a proof of origin issued or made out previously
19. Conditions for making out an invoice declaration
20. Approved exporter
21. Validity of proof of origin
22. Transit procedure
23. Submission of proof of origin
24. Importation by instalments
25. Exemptions from proof of origin
26. Information procedure for cumulation purposes
27. Supporting documents
28. Preservation of proof of origin and supporting documents
29. Discrepancies and formal errors
30. Amounts expressed in euro

TITLE V: Arrangements for administrative cooperation

Articles

- 31. Mutual assistance
- 32. Verification of proofs of origin
- 33. Verification of suppliers' declarations
- 34. Penalties
- 35. Free zones
- 36. Derogations

TITLE VI: Ceuta and Melilla

Articles

- 37. Special conditions

TITLE VII: Transitional and Final Provisions

Articles

- 38. Transitional provision for goods in transit or storage
- 39. Appendices

INDEX

APPENDICES

- APPENDIX 1: Introductory notes to the list in Appendix 2
- APPENDIX 2: List of working or processing required to be carried out on non-originating materials in order for the product manufactured to acquire originating status
- APPENDIX 2A: Derogations from the list of working or processing required to be carried out on non-originating materials in order for the product manufactured to acquire originating status, in accordance with Article 4 of this Protocol
- APPENDIX 3: Form for movement certificate EUR.1
- APPENDIX 4: Invoice declaration
- APPENDIX 5A: Supplier declaration for products having preferential origin status
- APPENDIX 5B: Supplier declaration for products not having preferential origin status
- APPENDIX 6: Information certificate
- APPENDIX 7: Products to which Article 6(4) of this Protocol shall not be applicable
- APPENDIX 8: Fishery products to which Article 6(4) of this Protocol shall temporarily not be applicable
- APPENDIX 9: Neighbouring developing countries
- APPENDIX 10: Products to which the provisions of Article 6(4), (8) and (11) of this Protocol shall not be applicable
- APPENDIX 11: Overseas countries and territories
- APPENDIX 12: Eligible ACP States

TITLE I GENERAL PROVISIONS

Article 1A

This Protocol 2A (referred to in this Protocol 2A as "this Protocol") specifies the rules of origin and the methods of administrative cooperation applicable to determining whether goods are considered as "originating" from Cameroon for the purposes of the Agreement when exported to the United Kingdom.

Article 1

Definitions

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

- (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 GATT 1994 (WTO Agreement on customs valuation);
- (f) 'ex-works price' means the price paid for the product ex works to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes 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 territory concerned;
- (h) 'value of originating materials' means the value of such materials as defined in point (g) applied *mutatis mutandis*;
- (i) 'added value' means the ex-works price minus the customs value of materials imported into either the United Kingdom or eligible ACP states;
- (j) 'chapters' and 'headings' mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonised Commodity Description and Coding System, referred to in this Protocol as 'the 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' means territories, including territorial waters;
- (n) 'OCT' means the overseas countries and territories as defined in Appendix 11;

(o) 'eligible ACP States' means the States listed in Appendix 12 at any given time, in accordance with Article 1B of this Protocol.

Article 1B

Eligible ACP States

1. The United Kingdom may remove a state from the list of eligible ACP states in Appendix 12 where the United Kingdom in good faith considers it appropriate to do so, including but not limited to situations where:

- (a) the state concerned has ceased to be a member of the ACP group of states, established by the Georgetown Agreement 1975;
- (b) the state concerned has failed to ratify a preferential trade agreement with the UK within a reasonable period of time; or
- (c) the United Kingdom has concerns regarding the existence of appropriate conditions for the application of cumulation.

2. The United Kingdom may add a state to the list of eligible ACP states in Appendix 12 where it:

- (a) is a member of the ACP group of states, established by the Georgetown Agreement 1975; and
- (b) has ratified or provisionally applied a preferential trade agreement with the UK.

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 Cameroon:

- (a) products wholly obtained in Cameroon within the meaning of Article 3 of this Protocol;
- (b) products obtained in Cameroon incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Cameroon within the meaning of Article 4 of this Protocol.

Article 3

Wholly obtained products

1. The following shall be considered as wholly obtained in Cameroon:

- (a) mineral products extracted from its soil or from its seabed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of aquaculture, including mariculture, where the fish are born and raised there;
- (g) products of sea fishing and other products taken from the sea outside its territorial waters by its vessels;
- (h) products made aboard its factory ships exclusively from products referred to in point (g);
- (i) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
- (j) waste and scrap resulting from manufacturing operations conducted there;
- (k) products extracted from marine soil or subsoil outside its territorial waters provided that it has sole rights to work that soil or subsoil;
- (l) goods produced there exclusively from the products specified in points (a) to (k).

2. The terms ‘its vessels’ and ‘its factory ships’ in points (g) and (h) of paragraph 1 shall apply only to vessels and factory ships which:

- (a) are registered in Cameroon, the United Kingdom, an eligible ACP State or a Member State of the EU ;
- (b) fly the flag of Cameroon, the United Kingdom, an eligible ACP State or a Member State of the EU ; and
- (c) meet one of the following conditions:
 - (i) they are at least 50 % owned by nationals of Cameroon, the United Kingdom , an eligible ACP state or a Member State of the EU; or
 - (ii) they are owned by companies which;
 - have their head office and their main place of business in Cameroon, the United Kingdom, an eligible ACP state or a Member State of the EU, and
 - are at least 50 % owned by Cameroon, the United Kingdom, an eligible ACP state or a Member State of the EU, public entities of that State or nationals of that State.

3. Notwithstanding paragraph 2, the United Kingdom shall, upon request by Cameroon , recognise vessels chartered or leased by Cameroon to undertake fisheries activities in its exclusive economic zone as ‘its vessels’ under the following conditions:

(a) that Cameroon offered the United Kingdom the opportunity to negotiate a fisheries agreement and the United Kingdom did not accept that offer; and

(b) that the charter or lease contract has been accepted by the United Kingdom as providing adequate opportunities for the development of the capacity of Cameroon to fish on its own account and in particular as conferring on Cameroon the responsibility for the nautical and commercial management of the vessel placed at its disposal for a significant period of time.

Article 4

Sufficiently worked or processed products

1. For the purposes of this Protocol, products which are not wholly obtained shall be considered to be sufficiently worked or processed in Cameroon when the conditions set out in the list in Appendix 2 or in Appendix 2A are fulfilled. Those conditions indicate, for all products covered by this Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. Accordingly, it follows that if a product, which has acquired originating status by fulfilling the conditions set out in the list is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

2. Notwithstanding paragraph 1, non-originating materials which, according to the conditions set out in Appendices 2 and 2A, should not be used in the manufacture of a given product may nevertheless be used, provided that:

(a) their total value does not exceed 15 % of the ex-works price of the product;

(b) none of the percentages given in the list for the maximum value of non-originating materials are exceeded through the application of this paragraph.

This paragraph shall not apply to products falling within Chapters 50 to 63 of the Harmonised System.

3. Paragraphs 1 and 2 shall apply except as provided for in Article 5.

Article 5

Insufficient working or processing operations

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 4 are satisfied:

(a) preserving operations to ensure that the products remain in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts and like operations);

(b) simple operations consisting of the removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;

(c) changes of packaging and breaking up and assembly of packages;

(d) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packaging operations;

- (e) affixing marks, labels 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 other material;
- (g) simple assembly of parts to constitute a complete product;
- (h) a combination of two or more of the operations specified in points (a) to (g);
- (i) slaughter of animals;
- (j) husking, partial or total bleaching, polishing and glazing of cereals and rice;
- (k) operations to colour sugar or form sugar lumps; partial or total milling of sugar;
- (l) peeling, stoning and shelling of fruits, nuts and vegetables.

2. All the operations carried out in either Cameroon or the United Kingdom on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Article 6

Cumulation of origin

1. Materials originating in the United Kingdom, the EU, the OCT or eligible ACP States shall be considered as materials originating in Cameroon when incorporated into a product obtained there. 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.

2. Working and processing carried out in the United Kingdom, the EU, the OCT or eligible ACP States shall be considered as having been carried out in Cameroon when the materials undergo subsequent working or processing in Cameroon beyond that referred to in Article 5.

3. In determining whether, for the purposes of paragraph 1, the products/materials originate:

- (a) in eligible ACP States, the provisions of this Protocol shall apply *mutatis mutandis*;
- (b) in the United Kingdom, the OCT or the EU the provisions of Protocol 2B shall apply *mutatis mutandis*.

4. Subject to the provisions of paragraphs 5, 6, 7 and 10, materials originating in South Africa shall be considered as originating in Cameroon when incorporated into a product obtained there provided they have undergone working or processing beyond that referred to in Article 5. It shall not be necessary for such materials to have undergone sufficient working or processing.

5. Products which have acquired originating status by virtue of paragraph 4 shall continue to be considered as products originating in Cameroon only when the value added there exceeds the value of the materials used that originate in South Africa. If that is not so, the products concerned shall be considered as originating in South Africa. In the allocation of origin, no account shall be taken of materials originating in South Africa which have undergone sufficient working or processing in Cameroon.

6. The cumulation provided for in paragraph 4 shall not apply to the products listed in Appendices 7, and 10.

7. The cumulation provided for in paragraph 4 shall apply to the products listed in Appendix 8 only when the United Kingdom tariffs on those products have been eliminated on imports from South Africa. The United Kingdom shall publish in accordance with its own procedures the date on which the conditions of this paragraph have been fulfilled.

8. Without prejudice to paragraphs 6 and 7, working and processing carried out in South Africa shall be considered as having been carried out in another Member State of the South African Customs Union (SACU), being an eligible ACP State, when the materials undergo subsequent working or processing in that other Member State of the SACU.

9. Without prejudice to paragraphs 6 and 7 and at the request of Cameroon, working and processing carried out in South Africa shall be considered as having been carried out in Cameroon or in an eligible ACP State when the materials undergo subsequent working or processing in Cameroon or in an eligible ACP State within the context of a regional economic integration agreement.

10. The request shall be submitted by Cameroon to the United Kingdom, which shall take a decision on the request in accordance with its internal procedures.

11. The cumulation provided for in paragraph 4 may be applied only where the South African materials used have acquired the status of originating products through the application of rules of origin identical to those set out in this Protocol. The cumulation provided for in paragraphs 8 and 9 may be applied only through the application of rules of origin identical to those set out in this Protocol.

12. At the request of Cameroon, materials originating in a neighbouring developing country, other than an eligible ACP State, belonging to a coherent geographical entity, shall be considered as materials originating in Cameroon when incorporated into a product obtained there. It shall not be necessary for such materials to have undergone sufficient working or processing, provided that:

- the working or processing carried out in Cameroon exceeds the operations listed in Article 5, and
- Cameroon, the United Kingdom and the other countries concerned have concluded an agreement on adequate administrative procedures which will ensure correct implementation of this paragraph.

This paragraph shall not apply to tuna products classified under Harmonised System Chapter 3 or 16 and to rice products under tariff heading 1006.

For the purpose of determining whether products originate in a neighbouring developing country, the provisions of this Protocol shall apply.

Requests shall be submitted by Cameroon to the United Kingdom, which shall take a decision on the request in accordance with its internal procedures. Such decisions shall also identify the products for which cumulation provided for under this paragraph may not be permitted.

Article 7

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 this Protocol is applied.

2. Where, under General Rule 5 of the Harmonised System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 8

Accessories, spare parts and tools

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

Article 9

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 10

Neutral elements

In order to determine whether a product is an originating product, 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.

TITLE III TERRITORIAL REQUIREMENTS

Article 11

Principle of territoriality

1. Except as provided for in Article 6, the conditions for acquiring originating status set out in Title II shall be fulfilled without interruption in Cameroon.

2. Except as provided for in Article 6, if originating goods exported from Cameroon to another country return, they shall 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.

Article 12

Direct transport

1. The preferential treatment provided for in this Agreement shall apply only to products that satisfy the requirements of this Protocol and are transported directly between the territories of Cameroon, of the United Kingdom, of eligible ACP States, of the EU, of the OCT or of South Africa for the purposes of Article 6 without entering any other territory. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, transshipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

Originating products may be transported by pipeline across territory other than that of Cameroon or of the United Kingdom.

2. Consignments that are transported through the territory of the EU may undergo operations including unloading, reloading, splitting, storing, labelling, marking or any operation designed to preserve them in good condition provided they remain under the surveillance of the customs authorities in the EU Member State.

3. Evidence that the conditions set out in paragraphs 1 and 2 have been fulfilled shall be supplied to the customs authorities of the United Kingdom by the production of:

- (a) a single transport document covering the passage from Cameroon through the country of transit; or
- (b) a certificate issued by the customs authorities of the country of transit:
 - (i) giving an exact description of the products;
 - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used; and
 - (iii) certifying the conditions under which the products remained in the transit country; or
- (c) failing those, any substantiating documents.

Article 13

Exhibitions

1. Originating products sent from Cameroon for exhibition in a country or a territory other than those referred to in Article 6 and sold after the exhibition for importation into the United Kingdom shall benefit on importation from the provisions of this Agreement provided it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned those products from Cameroon to the country or territory in which the exhibition is held and has exhibited them there;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in the 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 and submitted to the customs authorities of the United Kingdom 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 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 14

General requirements

1. Products originating in Cameroon 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 Appendix 3; or
- (b) in the cases specified in Article 19(1), a declaration, hereinafter referred to as the 'invoice declaration', given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified. The text of the invoice declaration appears in Appendix 4.

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 25, benefit from the provisions of this Agreement without it being necessary to submit any of the documents referred to in that paragraph.

Article 15

Procedure for the issue of a movement certificate EUR.1

1. A movement certificate EUR.1 shall be issued by the customs authorities of Cameroon 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 that purpose, the exporter or the authorised representative of the exporter shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Appendix 3. Those 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 shall be given in the box reserved for that purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line shall 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 Cameroon, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. A movement certificate EUR.1 shall be issued by the customs authorities of Cameroon if the products concerned can be considered as products originating in Cameroon or in one of the other countries or territories referred to in Article 6, 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 the fulfilment of the other requirements of this Protocol. 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. The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

6. The date of issue of the movement certificate EUR.1 shall be indicated in box 11 of the certificate.

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

Article 16

Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 15(7), 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, the exporter shall indicate in the application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for that 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 phrase:

‘ISSUED RETROSPECTIVELY’

5. The endorsement referred to in paragraph 4 shall be inserted in box 7 of the movement certificate EUR.1.

Article 17

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 word:

‘DUPLICATE’
3. The endorsement referred to in paragraph 2 shall be inserted in box 7 of the duplicate movement certificate EUR.1.
4. The duplicate, which shall bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

Article 18

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

When originating products are placed under the control of a customs office in Cameroon or in the United Kingdom, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 for the purpose of sending all or some of those products elsewhere within Cameroon or within the United Kingdom. The replacement movement certificate or certificates EUR.1 shall be issued by the customs office under whose control the products are placed.

Article 19

Conditions for making out an invoice declaration

1. An invoice declaration as referred to in point (b) of Article 14(1) may be made out:
 - (a) by an approved exporter within the meaning of Article 20; or
 - (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.
2. An invoice declaration may be made out if the products concerned can be considered as products originating in Cameroon or in one of the other countries or territories referred to in Article 6 and fulfil the other requirements of this Protocol.
3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities of Cameroon, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document the declaration the text of which appears in Appendix 4, using one of the linguistic versions set out in that Appendix and in accordance with the provisions of the domestic law of Cameroon. If the declaration is handwritten, it shall be written in ink in printed characters.
5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 20 shall not be required to sign such declarations provided that he or she gives the customs authorities of Cameroon a written undertaking that he or she accepts full responsibility for any invoice declaration which identifies him or her as if it had been signed in manuscript by him or her.
6. An invoice declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the United Kingdom no longer than two years after the importation of the products to which it relates.

Article 20

Approved exporter

1. The customs authorities of Cameroon may authorise any exporter who makes frequent shipments of products under the provisions of this Agreement to make out invoice 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 the fulfilment of the other requirements of this Protocol.
2. The customs authorities of Cameroon may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The customs authorities of Cameroon shall grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration.
4. The customs authorities of Cameroon shall monitor the use of the authorisation by the approved exporter.

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

Article 21

Validity of proof of origin

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

Article 22

Transit procedure

When the products enter an eligible ACP State, a further period of validity of four months shall begin on the date on which the customs authorities in the country of transit enter the following in box 7 of the movement certificate EUR.1:

- the word ‘transit’,
- the name of the country of transit,
- the official stamp, a specimen of which has already been made available to the United Kingdom, and
- the date of the endorsements.

Article 23

Submission of proof of origin

Proofs of origin shall be submitted to the customs authorities of the United Kingdom in accordance with its procedures. Those authorities may require a translation of a proof of origin and may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of this Agreement.

Article 24

Importation by instalments

Where, at the request of the importer and on the conditions laid down by the customs authorities of the United Kingdom, 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 25

Exemptions from proof of origin

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this 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 the customs declaration CN22/CN23 or on a sheet of paper annexed to that document.
2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families 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 26

Information procedure for cumulation purposes

1. When Articles 6(1) and 6(4) are applied, evidence of the originating status within the meaning of this Protocol of the materials coming from eligible ACP States, the United Kingdom, the EU, South Africa or the OCT shall be given by a movement certificate EUR.1 or by the supplier's declaration, a specimen of which is given in Appendix 5A, given by the exporter in the State or OCT from which the materials came.
2. When Articles 6(2), 6(8), and 6(9) are applied, evidence of the working or processing carried out in eligible ACP States, Cameroon the United Kingdom, the EU, the OCT or South Africa shall be given by the supplier's declaration, a specimen of which appears in Appendix 5B, given by the exporter in the State or OCT from which the materials came.
3. A separate supplier's declaration shall be given by the supplier for each consignment of material on the commercial invoice relating to that shipment or in an annex to that invoice, or on a delivery note or other commercial document relating to that shipment which describes the materials concerned in sufficient detail for them to be identified.
4. The supplier's declaration may be made out on a pre-printed form.
5. The suppliers' declarations shall be signed in manuscript. However, where the invoice and the supplier's declaration are established using electronic data-processing methods, the supplier's declaration need not be signed in manuscript provided the responsible official in the supplying company is identified to the satisfaction

of the customs authorities in the State where the suppliers' declarations are drawn up. Those customs authorities may lay down conditions for the implementation of this paragraph.

6. The suppliers' declarations shall be submitted to the competent customs office in Cameroon.

Article 27

Supporting documents

The documents referred to in Articles 15(3) and 19(3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in Cameroon or in one of the other countries or territories referred to in Article 6 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 the accounts or internal bookkeeping of the exporter or the supplier;
- (b) documents proving the originating status of materials used, issued or made out in Cameroon or in one of the other countries or territories referred to in Article 6, where those documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in Cameroon, the eligible ACP States, the United Kingdom, the EU, the OCT or South Africa, issued or made out in Cameroon, an eligible ACP State, the United Kingdom, the EU, an OCT or South Africa, where those documents are used in accordance with domestic law;
- (d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in Cameroon or in one of the other countries or territories referred to in Article 6 and in accordance with this Protocol.

Article 28

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 15(3) for at least three years.
- 2. The exporter making out an invoice declaration shall keep a copy of that invoice declaration as well as the documents referred to in Article 19(3) for at least three years.
- 3. The customs authorities of Cameroon issuing a movement certificate EUR.1 shall keep the application form referred to in Article 15(2) for at least three years.
- 4. The customs authorities of the United Kingdom shall keep the movement certificates EUR.1 and the invoice declarations submitted to them for at least three years.

Article 29

Discrepancies and formal errors

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

Article 30

Amounts expressed in euro

1. For the application of Article 19(1)(b) and Article 25(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of Cameroon, of the United Kingdom and of the other countries or territories referred to in Article 6 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 19(1)(b) or Article 25(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.
3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as on the first working day of October each year. The amounts shall be fixed by the country concerned by 15 October and shall apply from 1 January the following year.
4. A country may round up or down the amount resulting from the conversion of an amount expressed in euro into the applicable currency. 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, the conversion of that amount, before 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 EPA Committee. When carrying out that review, the EPA Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For that purpose, it may decide to modify the amounts expressed in euro.

TITLE V

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 31

Mutual assistance

1. Cameroon shall send the customs authorities of the United Kingdom specimens of the stamps used together with the address of Cameroon's customs authorities competent to issue movement certificates EUR.1 and carry out the subsequent verification of movement certificates EUR.1 and invoice declarations. Movement certificates EUR.1 and invoice declarations shall be accepted for the purpose of applying preferential treatment from the date the information is received by the United Kingdom.

2. In order to ensure the proper application of this Protocol, the United Kingdom and Cameroon shall assist each other, through the competent customs authorities, in checking the authenticity of movement certificates EUR.1, invoice declarations or suppliers' declarations and the correctness of the information given in those documents.

The authorities consulted shall provide the relevant information concerning the conditions under which a product has been made, indicating in particular the conditions in which the rules of origin have been complied with in the various States concerned.

Article 32

Verification of proofs of origin

1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities of the United Kingdom have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.

2. For the purposes of implementing paragraph 1, the customs authorities of the United Kingdom shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the invoice declaration, or a copy of those documents to the customs authorities of Cameroon 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 Cameroon. 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 United Kingdom 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 judged necessary.

5. The customs authorities requesting the verification shall be informed of the results of that verification as soon as possible. Those results shall indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in Cameroon or in one of the countries or territories referred to in Article 6 and fulfil the other requirements of this Protocol.

6. If in cases of reasonable doubt there is no reply within ten months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

7. Where the verification procedure or any other information available appears to indicate that the provisions of this Protocol are being contravened, appropriate enquiries shall be carried out with due urgency to identify and prevent such contraventions.

Article 33

Verification of suppliers' declarations

1. Verification of suppliers' declarations shall be carried out at random or whenever the customs authorities of the United Kingdom have reasonable doubts as to the authenticity of the document or the accuracy or completeness of the information concerning the true origin of the materials in question.

2. The customs authorities to which a supplier's declaration is submitted may request the customs authorities of the State where the declaration was made to issue an information certificate, a specimen of which appears in Appendix 6. Alternatively, the customs authorities to which a supplier's declaration is submitted may request the exporter to produce an information certificate issued by the customs authorities of the State where the declaration was made.

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

3. The customs authorities requesting the verification shall be informed of the results of the verification as soon as possible. The results shall indicate clearly whether the declaration concerning the status of the materials is correct.

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

5. The customs authorities in the State where the supplier's declaration is drawn up shall have the right to call for any evidence or to carry out any check which they consider appropriate in order to verify the correctness of any supplier's declaration.

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

Article 34

Penalties

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

Article 35

Free zones

1. All necessary steps shall be taken 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, when originating products 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 36

Derogations

1. On its own initiative or in response to a request from Cameroon the United Kingdom may grant Cameroon a temporary derogation from the provisions of this Protocol where:
 - (a) internal or external factors temporarily deprive Cameroon of the ability to comply with the rules for the acquisition of origin laid down in this Protocol where it could do so previously; or
 - (b) Cameroon requires time to prepare itself to comply with the rules for the acquisition of origin laid down in this Protocol.
2. Such a temporary derogation shall be limited to the duration of the effect of the internal or external factors giving rise to it or the length of time needed for Cameroon to achieve compliance with the rules.
3. A request for derogation shall be made in writing to the United Kingdom. It shall state the reasons as indicated in paragraph 1 why a derogation is required and shall include appropriate supporting documents.
4. The request shall be submitted by Cameroon to the United Kingdom, which shall take a decision on the request in accordance with its internal procedures.

The United Kingdom shall respond positively to all requests by Cameroon which are duly justified in accordance with this Article and which cannot cause serious injury to an established United Kingdom industry.

TITLE VI CEUTA AND MELILLA

Article 37

Special conditions

1. The term 'EU' used in this Protocol shall not cover Ceuta and Melilla. The term 'products originating in the EU' shall not cover products originating in Ceuta and Melilla.

TITLE VII TRANSITIONAL AND FINAL PROVISIONS

Article 38

Transitional provision for goods in transit or storage

Goods which comply with the provisions of this Protocol and which on the date of its entry into force are either in transit or are in temporary storage in customs warehouses or in free zones, in Cameroon, the eligible ACP States, the European Union or the United Kingdom, may benefit from the provisions of this Protocol, subject to the submission to the customs authorities of the United Kingdom, within twelve (12) months of that date, of a movement certificate EUR.1 issued retrospectively by the customs authorities of Cameroon, together with the documents showing that the goods have been transported directly.

Article 39

Appendices

The Appendices to this Protocol shall form an integral part thereof.

Appendix 1

Introductory notes to the list in appendix 2

Note 1:

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 4 of this 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 column 3 or 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in column 3 or 4 apply only to the part of that heading as described in column 2.
2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under the 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 column 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 that status has been acquired inside the factory where those products are used or in another factory in the United Kingdom or in Cameroon.

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. Therefore, if a rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.
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.

Example:

The rule for fabrics of headings 5208 to 5212 provides that natural fibres may be used and those 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 does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule. (See also Note 6.3 below in relation to textiles).

Example:

The rule for prepared foods of heading 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.

Example:

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

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 that have been carded, combed or otherwise processed but not spun.

2. The term 'natural fibres' includes horsehair of heading 0503, silk of headings 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of headings 5101 to 5105, the cotton fibres of headings 5201 to 5203 and the 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, 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 a reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials, used in the manufacture of that 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.

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.

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

Example:

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

Example:

If the tufted textile fabric concerned had been made from cotton yarn of heading 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 the 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.

Textile trimmings and accessories are those classified in Chapters 50 to 63. Linings and interlinings are not to be regarded as trimmings or accessories.

2. Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 3.5.

3. In accordance with Note 3.5, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may anyway, be used freely where they cannot be made from the materials listed in column 3.

For example ⁽¹⁾, 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 the following:

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process (2) ;
- (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, 2711 and 2712, the 'specific processes' are the following:

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process (2);
- (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);
- (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. The further treatment with hydrogen of lubricating oils of 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 those 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 those operations or like operations do not confer origin.

⁽¹⁾ This example is given for the purpose of explanation only. It is not legally binding.

⁽²⁾ See additional Explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature

Appendix 2

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

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
Chapter 01	Live animals	All the animals of Chapter 1 used must be wholly obtained	
Chapter 02	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained	
ex Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates, except for:	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 any materials of Chapter 3 used does not exceed 15 % of the ex- works price of the product	
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex- works price of the product	
ex 0306	Crustaceans, whether in shell or not, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex- works price of the product	
ex 0307	Molluscs, whether in shell or not, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex- works price of the product	
ex Chapter 04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used must be wholly obtained	
HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	

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	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials of Chapter 4 used must be wholly obtained; — any fruit juice (except those of pineapple, lime or grapefruit) of heading 2009 used must already be originating; — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
ex Chapter 05	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used must be wholly obtained	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials of Chapter 6 used must be wholly obtained; — the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained	
Chapter 08	Edible fruit and nuts; peel of citrus fruits or melons	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the fruit and nuts used must be wholly obtained; — the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product 	
ex Chapter 09	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be wholly obtained	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
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	
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 product	
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 No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	

ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
1501	Pig fat (including lard) and poultryfat, other than that of heading 0209 or 1503:		
	– Fats from bones or waste	Manufacture from materials of any heading except those of heading 0203, 0206 or 0207 or bones of heading 0506	
	– Other	Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207	
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503		
	– Fats from bones or waste	Manufacture from materials of any heading except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506	
	– Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:		
	– Solid fractions	Manufacture from materials of any heading including other materials of heading 1504	
	– Other	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading 1505	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
1506	Other animals fats and oils and their fractions, whether or not refined, but not chemically modified:		
	– Solid fractions	Manufacture from materials of any heading including other materials of heading 1506	
	– Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1507 to 1515	Vegetable oils and their fractions:		
	– Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture in which all the materials used are classified within a heading other than that of the product	
	– Solid fractions, except for that of jojoba oil	Manufacture from other materials of headings 1507 to 1515	
	– Other	Manufacture in which all the vegetable materials used must be wholly obtained	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, reesterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which: <ul style="list-style-type: none"> — all the materials of Chapter 2 used must be wholly obtained; — all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used 	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture in which: <ul style="list-style-type: none"> — all the materials of Chapters 2 and 4 used must be wholly obtained; — all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used 	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for:	Manufacture from animals of Chapter 1.	
1604 and 1605	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex- works price of the product	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex- works price of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
	– Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading 1702	
	– Other sugars in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex- works price of the product	
	– Other	Manufacture in which all the materials used must already be originating	
ex 1703	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex- works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
1704	Sugar confectionery (including white chocolate), not containing cocoa	<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 any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
Chapter 18	Cocoa and cocoa preparations	<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 any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
1901	<p>Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of 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"> – Malt extract – Other 	<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; — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
1902	<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 in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	– Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which:	
		— all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained;	
		— all the materials of Chapters 2 and 3 used must be wholly obtained	
1903	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading except potato starch of heading 1108	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	Manufacture:	
		— from materials not classified within heading 1806;	
		— in which all the cereals and flour (except durum wheat and its derivatives) used must be wholly obtained;	
		— in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind 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	
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	
HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	

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	<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 any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
ex 2008	<p>– Nuts, not containing added sugar or spirit</p> <p>– Peanut butter; mixtures based on cereals; palm hearts; maize (corn)</p> <p>– Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen</p>	<p>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</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; — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	<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 any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	<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; — all the chicory used must be wholly obtained 	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
2103	Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
	– Sauces and preparations therefore; 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	
	– Mustard flour and meal and prepared mustard	Manufacture from materials of any heading	
ex 2104	Soups and broths and preparations therefore	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: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product; — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product; — all the grapes or any material derived from grapes used must be wholly obtained 	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product; — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product; — any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating 	

S heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(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: — sing materials not classified in heading 2207 or 2208, — in which all the grapes or any materials derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages	Manufacture: — from materials not classified within heading 2207 or 2208, — in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	
ex Chapter 23	Residues and waste from the food industries; prepared 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	
2309	Preparations of a kind used in animal feeding	Manufacture in which: — all the cereals, sugar or molasses, meat or milk used must already be originating; — all the materials of Chapter 3 used must be wholly obtained	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used must be wholly obtained	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used must already be originating	
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used must already be originating	
ex Chapter 25	Salt; sulphur; earth sandstone; 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, and ground purified	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	Calcinations of dolomite not calcined	
ex 2519	Crushed natural magnesium carbonate (magnetite), 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 is classified within a heading other than that of the product. However, natural magnesium carbonate (magnetite) may be used	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcinations or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or 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	
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations	Operations of refining and/or one or more specific process(es) ⁽²⁾ or 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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ⁽²⁾ or 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	
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⁾ or 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	
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⁾ or 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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(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⁾ or 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 Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare- earth metals, of radioactive elements or of isotopes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2805	'Mischmetall'	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetra borate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	

(1)	(2)	(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⁾ or 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 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⁾ or 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 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 product
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 product
ex 2932	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
3003 and 3004	– – 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
	– – 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
	Medicaments (excluding goods of heading 3002, 3005 or 3006):	
	– Obtained from amikacin of heading 2941	Manufacture in which all the materials used is 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
	– Other	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 No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		— the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 31	Fertilisers; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorous 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; — the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes ⁽³⁾	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 product
HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	

(1)	(2)	(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 product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by effleurage or maceration; terpenic by-products of the distillation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different 'group' ⁽⁴⁾ 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 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, model ling pastes, 'dental waxes' and dental preparations with a basis of plaster; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or 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	
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 No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	

	<p>– Other</p>	<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; — 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 product</p>
ex Chapter 35	<p>Albuminoidal substances; modified starches;glues;enzymes;exceptfor:</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 product</p>
3505	<p>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:</p>		
	<p>– Starch ethers and esters</p>	<p>Manufacture from materials of any heading, including other materials of heading 3505</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
	<p>– Other</p>	<p>Manufacture from materials of any heading, except those of heading 1108</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex 3507	<p>Prepared enzymes not elsewhere specified or included</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(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 product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:		
	– Instant print film for colour photography, in packs	Manufacture in which all the materials used is classified within a heading other than heading 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 product
	– Other	Manufacture in which all the materials used are classified within 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 product
3702	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 product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
3704	Photographic plates, film paper, paper board 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 product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3801	<ul style="list-style-type: none"> Colloidal graphite in suspension in oil and semi colloidal graphite; carbonaceous pastes for electrodes Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils 	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>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</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % 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 product</p>
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or re fining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials: preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		
	– Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product	
	– Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3812	Prepared rubber accelerators; compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading 3002 or 3006	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.		
	– Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
	– Industrial fatty alcohols	Manufacture from materials of any heading including other materials of heading 3823	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(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 else where specified or included:</p> <ul style="list-style-type: none"> - 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 - - Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanol amines; 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 gelatine, whether or not on a paper or textile backing - Other 	<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 product</p>
		<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex 3907 and 3912 for which the rules are set out below:		
	<ul style="list-style-type: none"> - Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content 	<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; — the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product⁽⁵⁾ 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	<ul style="list-style-type: none"> - Other 	Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex- works price of the product ⁽⁵⁾	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3907	<ul style="list-style-type: none"> - Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene co polymer (ABS) 	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex- works price of the product ⁽⁵⁾	
	<ul style="list-style-type: none"> - Polyester 	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- (bisphenolA)	
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:		
	<ul style="list-style-type: none"> - Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked 	Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % of the ex- works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 3916 and ex 3917	– Other:		
	– – Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	<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; — the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product⁽⁵⁾ 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	– – Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽⁵⁾	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	Profile shapes and tubes	<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; — the value of any materials classified within the same heading as the product does not exceed 20 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	– 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 product
ex 3920	– 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	
ex 3921	Foils of plastic, metallised	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron ⁽⁶⁾	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, inter changeable tyre treads and tyre flaps, of rubber:		
	– Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	
	– Other	Manufacture from materials of any heading, except those of heading 4011 or 4012	
	Articles of hard rubber		
ex 4017		Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than fur skins) and leather; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 to 4107	Leather, without hair or wool, other than leather of heading 4108 or 4109	Retanning of pre-tanned leather or	
		Manufacture in which all the materials used are classified within a heading other than that of the product	
4109	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of headings 4104 to 4107 provided its value does not exceed 50 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(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 fur skins	
	– Other	Manufacture from non-assembled, tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of fur skin	Manufacture from non-assembled tanned or dressed furskins of heading 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing	
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(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	
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	
	– Beadings and mouldings	Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading 4409	
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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacturing in which: <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 50 % of the ex-works price of the product 	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: <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 50 % of the ex-works price of the product 	
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading 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	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	– Other	Manufacture from materials not classified in heading 4909 or 4911	
ex Chapter 50	Silk; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from (?): — 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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
5007	Woven fabrics of silk or of silk waste:	Manufacture from yarn ⁽⁷⁾	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the un printed fabric used does not exceed 47,5 % of the ex-works price of the product
ex Chapter 51	Wool, fine or coarse animal hair; horse hair yarn and woven fabric; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from ⁽⁷⁾ : — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres not carded or combed or otherwise prepared 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 ⁽⁷⁾	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the un printed fabric used does not exceed 47,5 % of the ex-works price of the product
ex Chapter 52	Cotton; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
5204 to 5207	Yarn and thread of cotton	<p>Manufacture from (?):</p> <ul style="list-style-type: none"> — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials 	
5208 to 5212	Woven fabrics of cotton:	Manufacture from yarn (?)	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the un printed fabric used does not exceed 47,5 % of the ex-works price of the product
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	<p>Manufacture from (?):</p> <ul style="list-style-type: none"> — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials 	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	Manufacture from yarn ⁽⁷⁾	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from ⁽⁷⁾ : — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5407 and 5408	Woven fabrics of man-made filament yarn:	Manufacture from yarn ⁽⁷⁾	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from ⁽⁷⁾ : — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres not carded or combed or otherwise prepared for spinning,	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
5512 to 5516	Woven fabrics of man-made staple fibres:	<ul style="list-style-type: none"> — chemical materials or textile pulp, or — paper-making materials <p>Manufacture from yarn⁽⁷⁾</p>	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the un printed fabric used does not exceed 47,5 % of the ex-works price of the product
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	<p>Manufacture from ⁽⁷⁾:</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — chemical materials or textile pulp, or — paper making materials 	
5602	<p>Felt, whether or not impregnated, coated, covered or laminated:</p> <p>– Needle loom felt</p> <p>– Other</p>	<p>Manufacture from ⁽⁷⁾:</p> <ul style="list-style-type: none"> — natural fibres, — chemical materials or textile pulp <p>Manufacture from ⁽⁷⁾:</p> <ul style="list-style-type: none"> — natural fibres, — man-made staple fibres, or — chemical materials or textile pulp 	
5604	<p>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:</p> <p>– Rubber thread and cord, textile covered</p>	<p>Manufacture from rubber thread or cord, not textile covered</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	– Other	<p>Manufacture from (?):</p> <ul style="list-style-type: none"> — natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials 	
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	<p>Manufacture from (?):</p> <ul style="list-style-type: none"> — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials 	
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; loopwale-yarn	<p>Manufacture from (?):</p> <ul style="list-style-type: none"> — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials 	
Chapter 57	<p>Carpets and other textile floor coverings:</p> <p>– Of needle loom felt</p> <p>– Of other felt</p> <p>– Other</p>	<p>Manufacture from (?):</p> <ul style="list-style-type: none"> — natural fibres, or — chemical materials or textile pulp However jute fabric may be used as backing <p>Manufacture from (?):</p> <ul style="list-style-type: none"> — natural fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp <p>Manufacture from yarn (?). However jute fabric may be used as backing</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	Manufacture from yarn (7)	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the un printed fabric used does not exceed 47,5 % of the ex-works price of the product
5805	Hand-woven tapestries of the types gobelins, Flanders, aubusson, Beauvais and the like, and needle-worked 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 product	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or 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, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the un printed fabric used does not exceed 47,5 % of the ex-works price of the product
HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(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 (?)	
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, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5906	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, calendaring, 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 therefore, whether or not impregnated:		
	– Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric	
	– Other	Manufacture in which all the materials used are classified within a heading other than that of the product	
5909 to 5911	Textile articles of a kind suitable for industrial use:		
	– Polishing discs or rings other than of felt of heading 5911	Manufacture from yarn or waste fabrics or rags of heading 6310	
HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	

	<ul style="list-style-type: none"> – 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 – Other 	<p>Manufacture from yarn ⁽⁷⁾:</p> <p>Manufacture from yarn ⁽⁷⁾:</p>	
Chapter 60	Knitted or crocheted fabrics	Manufacture from yarn ⁽⁷⁾ :	
Chapter 61	<p>Articles of apparel and clothing accessories, knitted or crocheted:</p> <ul style="list-style-type: none"> – Obtained by sewing together or other wise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form – Other 	<p>Manufacture from fabric</p> <p>Manufacture from yarn ⁽⁷⁾:</p>	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from fabric	
6213 and 6214	<p>Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:</p> <ul style="list-style-type: none"> – Embroidered – Other 	<p>Manufacture from yarn ⁽⁷⁾ ⁽⁸⁾</p> <p>Manufacture from yarn ⁽⁷⁾ ⁽⁸⁾</p>	<p>Manufacture from unembroidered fabric provided the value of the un embroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽⁷⁾</p> <p>Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the un printed goods of headings 6213 and 6214 used does not exceed 47,5 % of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)

6217	<p>Other made-up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:</p> <p>– Embroidered</p> <p>– Fire-resistant equipment of fabric covered with foil of aluminised polyester</p> <p>– Interlinings for collars and cuffs, cut out</p>	<p>Manufacture from yarn⁽⁷⁾</p> <p>Manufacture from yarn⁽⁷⁾</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; — the value of all the materials used does not exceed 40 % of the ex-works price of the product 	<p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product⁽⁷⁾</p> <p>Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product⁽⁷⁾</p>
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6301 to 6304	<p>Blankets, travelling rugs, bed linen, etc.; curtains etc.; other furnishing articles:</p> <p>– Of felt, of non-wovens</p> <p>– Other:</p> <p>– – Embroidered</p> <p>– – Other</p>	<p>Manufacture from⁽⁷⁾:</p> <ul style="list-style-type: none"> — fibres, or — chemical materials or textile pulp <p>Manufacture from yarn⁽⁸⁾ ⁽⁹⁾</p> <p>Manufacture from yarn⁽⁷⁾ ⁽⁸⁾</p>	<p>Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product</p>
HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from yarn ⁽⁷⁾ :	

6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or land craft; camping goods:	Manufacture from fabric	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered 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 for assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 65	Headgear and parts thereof, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽⁸⁾	
6505	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; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽⁸⁾	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
7006	<p>Glass of heading 7003, 7004 or 7005, bent, edge worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:</p> <p>– glass plate substrate coated with dielectric thin film, semiconductor grade, in accordance with SEMI standards⁽¹⁰⁾</p> <p>– other</p>	<p>Manufacture from non-coated glass plate substrate of heading 7006</p> <p>Manufacture from materials of heading 7001</p>	
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	
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	<p>Manufacture in which all the materials used are classified within a heading other than that of the product or</p> <p>Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product</p>	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>or</p> <p>Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>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</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(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 product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi precious stones	
7106, 7108 and 7110	Precious metals: – Unwrought	Manufacture from materials not classified within heading 7106, 7108 or 7110 or 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	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
7117	Imitation jewellery	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>or</p> <p>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</p>	
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	
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; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms 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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 7301	Sheet piling	Manufacture from materials of heading 7206	
7302	Railway or tramway track construction materials of iron or steel, the following: rails, checkrails 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, bed plates, 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 X5CrNiMo1712), 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	
7308	Structures (excluding prefabricated building 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	
ex Chapter 74	Copper and articles thereof, except for:	Manufacture in which: <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 50 % of the ex-works price of the product 	
HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	

7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
7403	Refined copper and copper alloys, unwrought: <ul style="list-style-type: none"> – Refined copper – Copper alloys and refined copper containing other elements 	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from refined copper, unwrought, or waste and scrap of copper</p>	
7404	Copper waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
7405	Master alloys of copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	<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 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 No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 76	Aluminium and articles thereof; except for:	<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 50 % of the ex-works price of the product 	
7601	Unwrought aluminium	<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 by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium</p>	
7602	Aluminium waste or scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	<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, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; — the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
Chapter 77	Reserved for possible future use in HS		
HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	

ex Chapter 78	Lead and articles thereof; except for:	<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 50 % of the ex-works price of the product 	
7801	<p>Unwrought lead:</p> <ul style="list-style-type: none"> – Refined lead – Other 	<p>Manufacture from 'bullion' or 'work' lead</p> <p>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</p>	
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:	<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 50 % of the ex-works price of the product 	
7901	Unwrought zinc	Manufacture in which all the materials used is classified within a heading other than that of the product. However, waste and scrap of heading 7902 may not be used	
7902	Zinc waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 80	Tin and articles thereof; except for:	<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 50 % of the ex-works price of the product 	
8001	Unwrought tin	Manufacture in which all the materials used is classified within a heading other than that of the product. However, waste and scrap of heading 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 81	<p>Other base metals; cermets; articles thereof:</p> <ul style="list-style-type: none"> – Other base metals, wrought; articles thereof – Other 	<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>	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified within 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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
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 screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture in which:	
		— all the materials used are classified within a heading other than that of the product;	
		— the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which:	
		— all the materials used are classified within a heading other than that of the product;	
		— the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture in which all the materials used is 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 is classified within a heading other than that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used is 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 is 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 No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used is 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: <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 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8401	Nuclear fuel elements		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the final product
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers	Manufacture in which: <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 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8403 and ex 8404	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified within 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 product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	

8408	Compression-ignition internal combustion piston engines (diesel or semi diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
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 product	
8411	Turbo-jets, turbo propellers and other gas turbines	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — 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
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(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	<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; — 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 product
ex 8419	Machines for wood, paper pulp 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; — 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 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8420	Calendaring 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; — 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 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	<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 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	<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; 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
8429	Self-propelled bulldozers, angle dozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and roadrollers: – Road rollers – Other	<p>— where, within the abovelimit, the materials classified within heading 8431 are only used up to a value of 10 % ofthe ex-works price of the product</p> <p>Manufacture in which the value of all the materialsuseddoesnot exceed 40 % 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;</p> <p>— where, within the abovelimit, the materials classified within heading 8431 are only used up to a value of 10 % ofthe 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 product
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	<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, within the above limit, the value of the materials classified within heading 8431 are only used up to a value of10%oftheex-worksprice 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 product
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper orpaperboard	<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, within the abovelimit, the materials classified within thesame heading as the product are only used upto 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 product
HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	

(1)	(2)	(3) or (4)	
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; — where, within the abovelimit, the materials classified within thesame heading as the product are only used upto a value of 25 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of headings 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8452	<p>Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:</p> <ul style="list-style-type: none"> – Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor – 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; — where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used; — the thread tension, crochet and zigzag mechanisms used are already originating <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
8469 to	Office machines (for example, typewriters,	Manufacture in which the value of	

8472	calculating machines, automatic data processing machines, duplicating machines, stapling machines)	all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture in which — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where, within the above limit, the materials classified within heading 8503 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	

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; — where, within the abovelimit, the materials classified within heading 8501 or 8503, taken together, are onlyuseduptoa value of 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materialsused doesnotexceed 40 % of the ex-works price of the product	
ex 8518	Microphones and stands therefore; loud speakers, 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; — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8519	Turntables (record-decks), record-players, cassette- players and other sound reproducing apparatus, not incorporating a sound recording device	<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; — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	<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; — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)

8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	<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; — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:		
	<p>– Matrices and masters for the production of records</p> <p>– Other</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</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; — where, within the above limit, the materials classified within heading 8523 are only used up to a value of 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders	<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; — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	

8526	Radar apparatus, radio navigational aid apparatus and radio remote control 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; — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	<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; — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	<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; — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
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 – Other 	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</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; — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	

8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	<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; — where, within the above limit, the materials classified within 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 product
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	<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; — where, within the above limit, the materials classified within 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 product
ex 8541	Diodes, transistors and similar semi conductor devices, except wafers not yet cut into chips	<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 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8542	Electronic integrated circuits and micro assemblies	<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; — 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 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price	

	without metal, of a kind used for electrical purposes	of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading 8546; electrical conduit tubing and joints therefore, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tram ways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture in which: <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 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(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	<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 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	<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 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8711	<p>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:</p> <ul style="list-style-type: none"> – With reciprocating internal combustion piston engine of a cylinder capacity: 		
	– – Not 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; — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product
	– – Exceeding 50 cc	<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; — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	– 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; 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 8712	Bicycles without ball bearings	— where the value of all the non-originating materials used does not exceed the value of the originating materials used Manufacture from materials not classified in heading 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8716	Trailers and semi trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8804	Rotocrafts	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 product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	

(1)	(2)	(3) or (4)	
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	<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 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 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 product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 9005	Binoculars, monocular, other optical telescopes, and mountings therefore, except for astronomical refracting telescopes and mountings therefore	<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; — the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	<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; 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	

		<ul style="list-style-type: none"> — the value of all the materials used does not exceed 40 % of the ex-works price of the product; — the value of all the non-originating materials used does not exceed the value of the originating materials used 	
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; — the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cine photomicrography or micro projection	<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; — the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9015	Surveying (including photogram metrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors,	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price	

	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	of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments: – Dentists' chairs incorporating dental appliances or dentists' spittoons – Other	Manufacture from materials of any heading, including other materials of heading 9018 Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 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
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; — 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
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; — 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
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, Polari meters, refract meters, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefore: – Parts and accessories – Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; — where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; 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 product	

9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9032	Automatic regulating or 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 product	
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9105	Other clocks	Manufacture: <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; — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture: <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; — where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(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: <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; — where, within the above limit, the materials classified within 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 product

9111	Watch cases 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; — the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this Chapter, 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; — the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9113	<p>Watch straps, watch bands and watch bracelets, and parts thereof:</p> <ul style="list-style-type: none"> – Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal – Other 	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

ex 9401 and ex 9403	Base metal furniture, incorporating un stuffed cotton cloth of a weight of 300 g/m ² or less	<p>Manufacture in which all the materials used are classified in a heading other than that of the product</p> <p>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; — all the other materials used are already originating and are classified in a heading other than heading 9401 or 9403 	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
9503	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	<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 50 % of the ex-works price of the product 	
ex 9506	Golf clubs and parts thereof	Manufacture in which all the materials used is classified within a heading other than that of the product. However, roughly shaped blocks for making golf clubheads may be used	

ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture in which all the materials used is classified within a heading other than that of the product	
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from 'worked' carving materials of the same heading	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15 % of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	<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 50 % of the ex-works price of the product 	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
9608	Ball-points pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; penholders, 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	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all the materials used are classified within a heading other than that of the product	

(1) For the special conditions relating to 'specific processes' see Introductory Notes 7.1 and 7.3.

(2) For the special conditions relating to 'specific processes' see Introductory Note 7.2.

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

(4) A 'group' is regarded as any part of the heading separated from the rest by a semicolon.

(5) 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.

(6) 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 %.

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

(8) See Introductory Note 6.

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

(10) SEMII-Semiconductor Equipment and Materials Institute Incorporated

Appendix 2A

Derogations from the list of working or processing required to be carried out on non-originating materials in order for the product manufactured to acquire originating status, in accordance with Article 4 of this Protocol

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

Common provisions

1. For the products described in the table below, the following rules may also apply instead of the rules set out in Appendix 2.
2. A proof of origin issued or made out pursuant to this Appendix shall include the following statement in English: ‘Derogation — Appendix 2A of Interim Protocol 2A to the Interim Agreement establishing an Economic Partnership Agreement between the United Kingdom and the Republic of Cameroon — Materials of HS heading ... originating from ... used.’ This statement shall be contained in box 7 of movement certificate EUR.1 referred to in Article 15 of this Protocol, or shall be added to the invoice declaration referred to in Articles 14 and 19 of this Protocol.
3. Cameroon and the United Kingdom shall take the measures necessary on their part to implement this Appendix.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 4	Dairy produce, —with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture in which all the materials of Chapter 4 used are wholly obtained
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained
ex Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons, —with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture in which all the materials of Chapter 8 used are wholly obtained
1101	Wheat or meslin flour	Manufacture from materials of any heading except that of the product
Chapter 12	Oil seed, oleaginous fruits; miscellaneous grain, seed, fruit; industrial or medical 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 in which the value of all the materials of heading 1301 used does not exceed 60 % of the ex-works price of the product
ex 1302	Vegetable saps and extracts; pectics substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: —other than mucilages and thickeners, modified, derived from vegetable products	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product

ex 1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified; – other than solid fractions	Manufacture from materials of any heading except that of the product
ex 1507 to ex 1515	Vegetable oils and their fractions:	
	–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 from materials of any subheading except that of the product
	–other than olive oils under headings 1509 and 1510	Manufacture from materials of any heading except that of the product
ex 1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared: –fats and oils and their fractions of hydrogenated castor oil, so called ‘opal wax’	Manufacture from materials classified in a heading other than that of the product
ex Chapter 18	Cocoa and cocoa preparations, –with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture from materials of any heading, except that of the product
ex 1901	Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa in more than 40 % by weight calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404 , not containing cocoa in more than 5 % by weight calculated on a totally defatted basis, not elsewhere specified or included. –with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture from materials of any heading, except that of the product
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	
	–containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the products of Chapter 11 used are originating
	–containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: —all the products of Chapter 11 used are originating, —all the materials of Chapters 2 and 3 used are wholly obtained
1903	Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, sifting or similar forms: –with a content of materials of heading 1108 13 (potato starch) not more than 20 % by weight	Manufacture from materials of any heading, except that of the product
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains	Manufacture:

	(except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included: —with a content of materials of Chapter 17 not more than 20 % by weight	—from materials of any heading, except those of heading 1806, —in which all the products of Chapter 11 used are originating
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture in which all the products of Chapter 11 used are originating
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants: —from materials other than those of subheading 0711 51 —from materials other than of headings 2002 , 2003 , 2008 and 2009 —with a content of materials of Chapter 17 not more than 20 % by weight	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex Chapter 21	Miscellaneous edible preparations: —with a content of materials of Chapters 4 and 17 not more than 20 % by weight	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder: —with a content of maize or materials of Chapters 2, 4 and 17 not more than 20 % by weight	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product

Appendix 3

Form for movement certificate EUR.1

1. Movement certificates EUR.1 shall be made out on the form of which a specimen appears in this Appendix. This form shall be printed in 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 and in capital letters.
2. Each certificate shall measure 210×297 mm, a tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
3. The exporting States may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

1. Exporter (name, full address, country)	EUR.1 No A 000 000		
	See notes overleaf before completing this form		
3. Consignee (name, full address, country) (optional)	2. Certificate used in preferential trade between and (insert appropriate countries, groups of countries or territories)		
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
6. Transport details (optional)	7. Remarks		
8. Item number; marks and numbers; number and kind of package ⁽¹⁾; description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)	
11. CUSTOMS ENDORSEMENT Declaration certified Export document ⁽²⁾ Form No Customs office Issuing country or territory Date (Signature)		12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date (Signature)	

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

⁽²⁾ Complete only where the regulations of the exporting country or territory require.

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

NOTES

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

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (name, full address, country)	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 and (insert appropriate countries or groups of countries or territories)		
3. Consignee (name, full address, country) (Optional)	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
	6. Transport details (mention facultative) 7. Remarks		
8. Item number; marks and numbers; number and kind of packages ⁽¹⁾ ; description of goods	9. Gross mass (kg) or other measure (litres, m ³ , etc.)	10. Invoices (Optional)	

⁽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 conditions required for the issue of the attached certificate;

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

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

SUBMIT the following supporting documents ⁽¹⁾:

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

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

REQUEST the issue of the attached certificate for these goods.

.....
(Place and date)

.....
(Signature)

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

Appendix 4

Invoice declaration

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

English Version

The exporter of the products covered by this document (customs authorisation No ...⁽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 no ...⁽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 invoice declaration is made out by an approved exporter within the meaning of Article 20 of this Protocol, the authorisation number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
- (2) Origin of products has to be indicated.
- (3) These indications may be omitted if the information is contained on the document itself.
- (4) See Article 19(5) 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.

Appendix 5A

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 Cameroon 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 26(3)), the name of the document concerned shall be mentioned instead of ...the word 'invoice'.

⁽²⁾ The United Kingdom, Cameroon, EU, eligible ACP State, OCT or South Africa. Where an eligible ACP State or an OCT is given, a reference must also be made to the United Kingdom customs office holding any relevant movement certificate(s) EUR.1, giving the reference number(s) of the certificate(s) concerned and, if possible, the relevant customs entry number.

⁽³⁾ Place and date.

⁽⁴⁾ Name and function in company.

⁽⁵⁾ Signature.

Appendix 5B

Supplier declaration for products not having preferential original status

I, the undersigned, declare that the goods listed on this invoice⁽¹⁾ were produced in⁽²⁾ and incorporate the following components or materials which do not have eligible ACP State, OCT, United Kingdom, Cameroon, or EU origin 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 markedwere produced'.

If a document other than an invoice or an annex to the invoice is used (see Article 26(3)), the name of the document concerned shall be mentioned instead ofthe word 'invoice'.

⁽²⁾ The United Kingdom, Cameroon, EU, eligible ACP State, OCT or South Africa.

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

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

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

⁽⁶⁾ 'and have undergone the following processing in [the United Kingdom] [Cameroon] [EU] [an eligible ACP State] [OCT] [South Africa] ...', 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.

Appendix 6

Information Certificate

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

1. Supplier ⁽¹⁾	INFORMATION CERTIFICATE to facilitate the issue of a MOVEMENT CERTIFICATE for preferential trade between ... and ...		
2. Consignee ⁽¹⁾			
3. Processor ⁽¹⁾			
6. Customs office of importation ⁽¹⁾	4. State in which the working or processing has been carried out		
7. Import document ⁽²⁾ Form No Series Date 	5. For official use		
GOODS SENT TO THE STATES OF DESTINATION			
8. Marks, numbers, quantity and kind of package	9. Harmonised Commodity Description and Coding System heading/subheading number (HS code)	10. Quantity ⁽¹⁾	
		11. Value ⁽⁴⁾	
IMPORTED GOODS USED			
12. Harmonised Commodity Description and Coding System heading/subheading number (HS code)	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 Form No Customs office Date: <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="width: 60%;">..... (Signature)</div> <div style="width: 35%; text-align: center;"> <div style="border: 1px solid black; padding: 5px; width: 40px; margin: 0 auto;">Official Stamp</div> </div> </div>		19. DECLARATION BY THE SUPPLIER I, the undersigned, declare that the information on this certificate is accurate. <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="width: 60%;">..... (Place)</div> <div style="width: 35%; text-align: center;"> <div style="border: 1px solid black; display: inline-block; width: 20px; height: 15px; vertical-align: middle;"></div> (Date) </div> </div> <div style="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 20px;"> <div style="width: 60%;">..... (Signature)</div> <div style="width: 35%; text-align: center;"> <div style="border: 1px solid black; padding: 5px; width: 40px; margin: 0 auto;">Official Stamp</div> </div> </div>	

⁽¹⁾ ⁽²⁾ ⁽³⁾ ⁽⁴⁾ ⁽⁵⁾ See footnotes on verso.

REQUEST FOR VERIFICATION	RESULT OF VERIFICATION
<p>The undersigned customs official requests verification of the authenticity and accuracy of this information certificate.</p>	<p>Verification carried out by the undersigned customs official shows that this information certificate:</p> <p>a) was issued by the customs office indicated and that the information contained therein is accurate (*)</p> <p>b) does not meet the requirements as to authenticity and accuracy (see notes appended) (*)</p>
<p>(Place and date)</p>	<p>(Place and date)</p>
<div>Official stamp</div>	<div>Official stamp</div>
<p>..... (Official's signature)</p>	<p>..... (Official's signature)</p>
	<p>(*) Delete where not applicable</p>

Notes

- (¹) Name of individual or business and full address.
- (²) Optional information.
- (³) Kg, hl, m³ or other measure.
- (⁴) Packaging shall be considered as forming a whole with the goods contained therein. However, this provision shall not apply to packaging which is not of the normal type for the article packed, and which has a lasting utility value of its own, apart from its function as packaging.
- (⁵) The value must be indicated in accordance with the provisions on rules of origin.

Appendix 7

Products to which Article 6(4) of this Protocol shall not be applicable

Industrial Products (1)

CN code 96

Motor cars and other motor vehicles

8703 1010

8703 1090

8703 2110

8703 2190

8703 2211

8703 2219

8703 2290

8703 2311

8703 2319

8703 2390

8703 2410

8703 2490

8703 3110

8703 3190

8703 3211

8703 3219

8703 3290

8703 3311

8703 3319

8703 3390

8703 9010

8703 9090

Chassis fitted with engines

8706 0011

8706 0019

8706 0091

8706 0099

Bodies (including cabs), for the motor vehicles

8707 1010

8707 1090

8707 9010

8707 9090

Parts and accessories of the motor vehicles

8708 1010

8708 1090

8708 2110

8708 2190

8708 2910

8708 2990

8708 3110
8708 3191
8708 3199
8708 3910
8708 3990
8708 4010
8708 4090
8708 5010
8708 5090
8708 6010
8708 6091
8708 6099
8708 7010
8708 7050
8708 7091
8708 7099
8708 8010
8708 8090
8708 9110
8708 9190
8708 9210
8708 9290
8708 9310
8708 9390
8708 9410
8708 9490
8708 9910
8708 9930
8708 9950
8708 9992
8708 9998

Industrial Products (2)

Unwrought aluminium

7601 1000
7601 2010
7601 2091
7601 2099

Aluminium powders and flakes

7603 1000
7603 2000

Agricultural Products (1)

Live horses, asses, mules and hinnies

0101 20 10

Milk and cream, not concentrated

0401 1010

0401 1090

0401 2011

0401 2019

0401 2091

0401 2099

0401 3011

0401 3019

0401 3031

0401 3039

0401 3091

0401 3099

Buttermilk, curdled milk and cream, yogurt, kephir

0403 1011

0403 1013

0403 1019

0403 1031

0403 1033

0403 1039

Potatoes, fresh or chilled

0701 90 51

Leguminous vegetables, shelled or unshelled, fresh or chilled

0708 1020

0708 1095

Other vegetables, fresh or chilled

0709 5190

0709 6010

Vegetables (uncooked or cooked by steaming or boiled)

0710 80 95

Vegetables provisionally preserved

0711 1000

0711 3000

0711 9060

0711 9070

Dates, figs, pineapples, avocados, guavas, mangoes

0804 2090

0804 3000

0804 4020

0804 4090

0804 4095

Grapes, fresh or dried

0806 10 29 (3)

0806 2011

0806 2012

0806 2018

Melons (including watermelons) and papaws (papayas)

0807 1100

0807 1900

Apricots, cherries, peaches (including nectarines)

08093011(5)

08093051(6)

Other fruit, fresh

0810 9040

0810 9085

Fruit and nuts, provisionally preserved

0812 1000

0812 2000

0812 9050

0812 9060

0812 9070

0812 9095

Fruit, dried

0813 4010

0813 5015

0813 5019

0813 5039

0813 5091

0813 5099

Pepper of the genus Piper; dried or crushed

0904 20 10

Soya-bean oil and its fractions

1507 1010

1507 1090

1507 9010

1507 9090

Sunflower-seed, safflower or cotton-seed oil

1512 1110
1512 1191
1512 1199
1512 1910
1512 1991
1512 1999
1512 2110
1512 2190
1512 2910
1512 2990

Rape, colza or mustard oil and fractions thereof

1514 1010
1514 1090
1514 9010
1514 9090

Fruit, nuts and other edible parts of plants

2008 19 59

Fruit juices (including grape must)

2009 2099
2009 4099
2009 8099

Unmanufactured tobacco; tobacco refuse

2401 1010
2401 1020
2401 1041
2401 1049
2401 1060
2401 2010
2401 2020
2401 2041
2401 2060
2401 2070

Agricultural Products (2)

Cut flowers and flower buds

0603 1055
0603 1061
0603 10 69

Onions, shallots, garlic, leeks

0703 1011
0703 1019
0703 1090
0703 9000

Cabbages, cauliflowers, kohlrabi, kale and similar

0704 1005
0704 1010
0704 1080
0704 2000
0704 9010
0704 9090

Lettuce (Lactuca sativa) and chicory

0705 1105
0705 1110
0705 1180
0705 1900
0705 2100
0705 2900

Carrots, turnips, salad beetroot, salsify, celeriac

0706 1000
0706 9005
0706 9011
0706 9017
0706 9030
0706 9090

Leguminous vegetables, shelled or unshelled, fresh or chilled

0708 1090
0708 2020
0708 2090
0708 2095
0708 9000

Other vegetables, fresh or chilled

0709 10 30
0709 3000
0709 4000
0709 5110
0709 5150
0709 7000
0709 9010
0709 9020
0709 9040
0709 9050
0709 9090

Vegetables (uncooked or cooked by steaming or boiled)

0710 1000
0710 2100
0710 2200
0710 2900
0710 3000
0710 8010
0710 8051
0710 8061
0710 8069
0710 8070
0710 8080
0710 8085
0710 9000

Vegetables provisionally preserved

0711 2010
0711 4000
0711 9040
0711 9090

Dried vegetables, whole, cut, sliced, broken

0712 2000
0712 3000
0712 9030
0712 9050
0712 9090

Manioc, arrowroot, salep, Jerusalem artichokes

0714 9011
0714 9019

Other nuts, fresh or dried, whether or not shelled

0802 1190
0802 2100
0802 2200
0802 4000

Bananas, including plantains, fresh or dried

0803 0011
0803 0090

Dates, figs, pineapples, avocados, guavas, mangoes

0804 20 10

Citrus fruit, fresh or dried

08052021(1)
08052023(1)
08052025(1)
08052027(1)
08052029(1)
0805 3090
0805 9000

Grapes, fresh or dried

0806 1095
0806 1097

Apples, pears and quinces, fresh

08081010
08082010
0808 20 90

Apricots, cherries, peaches (including nectarines)

08091010
08091050
08092019
08092029
0809 30 11 (7)
0809 30 19
0809 30 51 (8)
08093059
08094040

Other fruit, fresh

0810 1005
0810 2090
0810 3010
0810 3030
0810 3090
0810 4090
0810 5000

Fruit and nuts, uncooked or cooked by steaming

0811 2011
0811 2031
0811 2039
0811 2059
0811 9011
0811 9019
0811 9039
0811 9075
0811 9080
0811 9095

Fruit and nuts, provisionally preserved

0812 9010

0812 9020

Fruit, dried

0813 20 00

Wheat and meslin

1001 90 10

Buckwheat, millet and canary seed; other cereals

1008 10 00

1008 2000

1008 9090

Flour, meal, powder, flakes, granules and pellets

1105 1000

1105 2000

Flour, meal and powder of the dried leguminous vegetables

1106 1000

1106 3010

1106 3090

Fats and oils and their fractions, of fish

1504 30 11

Other prepared or preserved meat, meat offal

1602 2011

1602 2019

1602 3111

1602 3119

1602 3130

1602 3190

1602 3219

1602 3230

1602 3290

1602 3929

1602 3940

1602 3980

1602 4190

1602 4290

1602 9031

1602 9072

1602 9076

Vegetables, fruit, nuts and other edible parts

2001 1000
2001 2000
2001 9050
2001 9065
2001 9096

Mushrooms and truffles, prepared or preserved

2003 1020
2003 1030
2003 1080
2003 2000

Other vegetables prepared or preserved otherwise

2004 1010
2004 1099
2004 9050
2004 9091
2004 9098

Other vegetables prepared or preserved otherwise

2005 1000
2005 2020
2005 2080
2005 4000
2005 5100
2005 5900

Vegetables, fruit, nuts, fruit-peel

2006 0031
2006 0035
2006 0038
2006 0099

Jams, fruit jellies, marmalades, fruit or nut puree

2007 1091
2007 9993

Fruit, nuts and other edible parts of plants

2008 1194
2008 1198
2008 1919
2008 1995
2008 1999
2008 2051
2008 2059
2008 2071
2008 2079
2008 2091
2008 2099

2008 3011
2008 3039
2008 3051
2008 3059
2008 4011
2008 4021
2008 4029
2008 4039
2008 6011
2008 6031
2008 6039
2008 6059
2008 6069
2008 6079
2008 6099
2008 7011
2008 7031
2008 7039
2008 7059
2008 8011
2008 8031
2008 8039
2008 8050
2008 8070
2008 8091
2008 8099
2008 9923
2008 9925
2008 9926
2008 9928
2008 9936
2008 9945
2008 9946
2008 9949
2008 9953
2008 9955
2008 9961
2008 9962
2008 9968
2008 9972
2008 9974
2008 9979
2008 9999

Fruit juices (including grape must)

2009 1119
2009 1191
2009 1919
2009 1991
2009 1999
2009 2019
2009 2091
2009 3019
2009 3031
2009 3039
2009 3051
2009 3055
2009 3091
2009 3095
2009 3099
2009 4019
2009 4091
2009 8019
2009 8050
2009 8061
2009 8063
2009 8073
2009 8079
2009 8083
2009 8084
2009 8086
2009 8097
2009 9019
2009 9029
2009 9039
2009 9041
2009 9051
2009 9059
2009 9073
2009 9079
2009 9092
2009 9094
2009 9095
2009 9096
2009 9097
2009 9098

Other fermented beverages (for example, cider)

2206 00 10

Wine lees; argol

2307 00 19

Vegetable materials and vegetable waste

2308 90 19

Agricultural Products (3)

Live swine

0103 9110

0103 9211

0103 9219

Live sheep and goats

0104 1030

0104 1080

0104 2090

Live poultry, that is to say, fowls of the species

0105 1111

0105 1119

0105 1191

0105 1199

0105 1200

0105 1920

0105 1990

0105 9200

0105 9300

0105 9910

0105 9920

0105 9930

0105 9950

Meat of swine, fresh, chilled or frozen

0203 1110

0203 1211

0203 1219

0203 1911

0203 1913

0203 1915

0203 1955

0203 1959

0203 2110

0203 2211

0203 2219

0203 2911

0203 2913

0203 2915

0203 2955

0203 2959

Meat of sheep or goats, fresh, chilled or frozen

0204 1000
0204 2100
0204 2210
0204 2230
0204 2250
0204 2290
0204 2300
0204 3000
0204 4100
0204 4210
0204 4230
0204 4250
0204 4290
0204 4310
0204 4390
0204 5011
0204 5013
0204 5015
0204 5019
0204 5031
0204 5039
0204 5051
0204 5053
0204 5055
0204 5059
0204 5071
0204 5079

Meat and edible offal

0207 1110
0207 1130
0207 1190
0207 1210
0207 1290
0207 1310
0207 1320
0207 1330
0207 1340
0207 1350
0207 1360
0207 1370
0207 1399
0207 1410
0207 1420
0207 1430
0207 1440
0207 1450
0207 1460
0207 1470
0207 1499

0207 2410
0207 2490
0207 2510
0207 2590
0207 2610
0207 2620
0207 2630
0207 2640
0207 2650
0207 2660
0207 2670
0207 2680
0207 2699
0207 2710
0207 2720
0207 2730
0207 2740
0207 2750
0207 2760
0207 2770
0207 2780
0207 2799
0207 3211
0207 3215
0207 3219
0207 3251
0207 3259
0207 3290
0207 3311
0207 3319
0207 3351
0207 3359
0207 3390
0207 3511
0207 3515
0207 3521
0207 3523
0207 3525
0207 3531
0207 3541
0207 3551
0207 3553
0207 3561
0207 3563
0207 3571
0207 3579
0207 3599
0207 3611
0207 3615
0207 3621
0207 3623

0207 3625
0207 3631
0207 3641
0207 3651
0207 3653
0207 3661
0207 3663
0207 3671
0207 3679
0207 3690

Pig fat, free of lean meat, and poultry fat

0209 0011
0209 0019
0209 0030
0209 0090

Meat and edible meat offal, salted, in brine

0210 1111
0210 1119
0210 1131
0210 1139
0210 1190
0210 1211
0210 1219
0210 1290
0210 1910
0210 1920
0210 1930
0210 1940
0210 1951
0210 1959
0210 1960
0210 1970
0210 1981
0210 1989
0210 1990
0210 9011
0210 9019
0210 9021
0210 9029
0210 9031
0210 9039

Milk and cream, concentrated

0402 9111
0402 9119
0402 9131
0402 9139
0402 9151
0402 9159

0402 9191
0402 9199
0402 9911
0402 9919
0402 9931
0402 9939
0402 9991
0402 9999

Buttermilk, curdled milk and cream, yogurt, kephir

0403 9051
0403 9053
0403 9059
0403 9061
0403 9063
0403 9069

Whey, whether or not concentrated

0404 1048
0404 1052
0404 1054
0404 1056
0404 1058
0404 1062
0404 1072
0404 1074
0404 1076
0404 1078
0404 1082
0404 1084

Cheese and curd

04061020
04061080
04062090
04063010
04063031
04063039
04063090
04064090
04069001
04069021
04069050
04069069
04069078
04069086
04069087
04069088
04069093
04069099

Birds' eggs, in shell, fresh, preserved or cooked

0407 0011

0407 0019

0407 0030

Birds' eggs, not in shell, and egg yolks, fresh

0408 1180

0408 1981

0408 1989

0408 9180

0408 9980

Natural honey

0409 00 00

Tomatoes, fresh or chilled

07020015

07020020

07020025

07020030

07020035

07020040

07020045

07020050

Cucumbers and gherkins, fresh or chilled

07070010

07070015

07070020

07070025

07070030

07070035

07070040

07070090

Other vegetables, fresh or chilled

07091010
07091020
0709 2000
0709 9039
07099075
07099077
07099079

Vegetables provisionally preserved

0711 20 90

Dried vegetables, whole, cut, sliced, broken

0712 90 19

Manioc, arrowroot, salep, Jerusalem artichokes

0714 1010
0714 1091
0714 1099
0714 2090

Citrus fruit, fresh or dried

08051037(2)
08051038(2)
08051039(2)
08051042(2)
08051046(2)
0805 1082
0805 1084
0805 1086
08052011
08052013
08052015
08052017
08052019
08052021(10)
08052023(10)
08052025(10)
08052027(10)
08052029(10)
08052031
08052033
08052035
08052037
08052039

Grapes, fresh or dried

0806 10 21
0806 10 29 (4)
08061030

08061050
08061061
08061069
0806 10 93

Apricots, cherries, peaches (including nectarines)

08091020
08091030
08091040
08092011
08092021
08092031
08092039
08092041
08092049
08092051
08092059
08092061
08092069
08092071
08092079
08093021
08093029
08093031
08093039
08093041
08093049
08094020
08094030

Other fruit, fresh

0810 1010
0810 1080
0810 2010

Fruit and nuts, uncooked or cooked by steaming

0811 1011
0811 1019

Wheat and meslin

1001 1000
1001 9091
1001 9099

Rye

1002 00 00

Barley

1003 0010

1003 0090

Oats

1004 00 00

Buckwheat, millet and canary seed; other cereals

1008 90 10

Wheat or meslin flour

1101 0011

1101 0015

1101 0090

Cereal flours other than of wheat or meslin

1102 1000

1102 9010

1102 9030

1102 9090

Cereal groats, meal and pellets

1103 1110

1103 1190

1103 1200

1103 1910

1103 1930

1103 1990

1103 2100

1103 2910

1103 2920

1103 2930

1103 2990

Cereal grains otherwise worked

1104 1110

1104 1190

1104 1210

1104 1290

1104 1910

1104 1930

1104 1999

1104 2110

1104 2130
1104 2150
1104 2190
1104 2199
1104 2220
1104 2230
1104 2250
1104 2290
1104 2292
1104 2299
1104 2911
1104 2915
1104 2919
1104 2931
1104 2935
1104 2939
1104 2951
1104 2955
1104 2959
1104 2981
1104 2985
1104 2989
1104 3010

Flour, meal and powder of the dried leguminous vegetables

1106 2010
1106 2090

Malt, whether or not roasted

1107 1011
1107 1019
1107 1091
1107 1099
1107 2000

Locust beans, seaweeds and other algae, sugar beet

1212 9120
1212 9180

Pig fat (including lard) and poultry fat

1501 00 19

Olive oil and its fractions, whether or not refined

1509 1010
1509 1090
1509 9000

Other oils and their fractions

1510 0010

1510 0090

Degras

1522 0031

1522 0039

Sausages and similar products, of meat, meat offal

1601 0091

1601 0099

Other prepared or preserved meat, meat offal

1602 1000

1602 2090

1602 3211

1602 3921

1602 4110

1602 4210

1602 4911

1602 4913

1602 4915

1602 4919

1602 4930

1602 4950

1602 4990

1602 5031

1602 5039

1602 5080

1602 9010

1602 9041

1602 9051

1602 9069

1602 9074

1602 9078

1602 9098

Other sugars, including chemically pure lactose

1702 1100

1702 1900

Pasta, whether or not cooked or stuffed

1902 20 30

Jams, fruit jellies, marmalades, fruit or nut puree

2007 1099

2007 9190
2007 9991
2007 9998

Fruit, nuts and other edible parts of plants

2008 2011
2008 2031
2008 3019
2008 3031
2008 3079
2008 3091
2008 3099
2008 4019
2008 4031
2008 5011
2008 5019
2008 5031
2008 5039
2008 5051
2008 5059
2008 6019
2008 6051
2008 6061
2008 6071
2008 6091
2008 7019
2008 7051
2008 8019
2008 9216
2008 9218
2008 9921
2008 9932
2008 9933
2008 9934
2008 9937
2008 9943

Fruit juices (including grape must)

2009 1111
2009 1911
2009 2011
2009 3011
2009 3059
2009 4011
2009 5010
2009 5090
2009 8011

2009 8032
2009 8033
2009 8035
2009 9011
2009 9021
2009 9031

Food preparations not elsewhere specified

2106 90 51

Wine of fresh grapes, including fortified wines

22041019
22041099
2204 2110
2204 2181
2204 2182
2204 2198
2204 2199
2204 2910
2204 2958
2204 2975
2204 2998
2204 2999
2204 3010
22043092
22043094
22043096
22043098

*Undenatured ethyl
alcohol*

2208 20 40

Bran, sharps and other residues

2302 3010
2302 3090
2302 4010
2302 4090

Oil-cake and other solid residues

2306 90 19

Preparations of a kind used in animal feeding

2309 1013
2309 1015

2309 1019
2309 1033
2309 1039
2309 1051
2309 1053
2309 1059
2309 1070
2309 9033
2309 9035
2309 9039
2309 9043
2309 9049
2309 9051
2309 9053
2309 9059
2309 9070

Albumins

3502 1190
3502 1990
3502 2091
3502 2099

Agricultural Products (4)

Buttermilk, curdled milk and cream, yogurt, kephir

0403 1051
0403 1053
0403 1059
0403 1091
0403 1093
0403 1099
0403 9071
0403 9073
0403 9079
0403 9091
0403 9093
0403 9099

Butter and other fats and oils derived from milk

0405 2010
0405 2030

Vegetable saps and extracts; pectic substances

1302 2010
1302 2090

Margarine

1517 1010

1517 9010

Other sugars, including chemically pure lactose

1702 5000

1702 9010

Sugar confectionery (including white chocolate)

1704 1011

1704 1019

1704 1091

1704 1099

1704 9010

1704 9030

1704 9051

1704 9055

1704 9061

1704 9065

1704 9071

1704 9075

1704 9081

1704 9099

Chocolate and other food preparations

1806 1015

1806 1020

1806 1030

1806 1090

1806 2010

1806 2030

1806 2050

1806 2070

1806 2080

1806 2095

1806 3100

1806 3210

1806 3290

1806 9011

1806 9019

1806 9031

1806 9039

1806 9050

1806 9060

1806 9070

1806 9090

Malt extract; food preparations of flour, meal

1901 1000

1901 2000

1901 9011

1901 9019

1901 9099

Pasta, whether or not cooked or stuffed

1902 1100

1902 1910

1902 1990

1902 2091

1902 2099

1902 3010

1902 3090

1902 4010

1902 4090

Tapioca and substitutes

1903 00 00

Prepared foods

1904 1010

1904 1030

1904 1090

1904 2010

1904 2091

1904 2095

1904 2099

1904 9010

1904 9090

Bread, pastry, cakes, biscuits

1905 1000

1905 2010

1905 2030

1905 2090

1905 3011

1905 3019

1905 3030

1905 3051

1905 3059

1905 3091

1905 3099

1905 4010
1905 4090
1905 9010
1905 9020
1905 9030
1905 9040
1905 9045
1905 9055
1905 9060
1905 9090

Vegetables, fruit, nuts

2001 90 40

Other vegetables

2004 10 91

Other vegetables

2005 20 10

Fruit, nuts and other edible parts of plants

2008 9985

2008 9991

Fruit juices (including grape must)

2009 80 69

Extracts, essences and concentrates, of coffee

2101 1111

2101 1119

2101 1292

2101 1298

2101 2098

2101 3011

2101 3019

2101 3091

2101 3099

Yeasts (active or inactive)

2102 1010

2102 1031

2102 1039

2102 1090

2102 2011

Sauces and preparations therefore; mixed condiments

2103 20 00

Ice cream and other edible ice

2105 0010

2105 0091

2105 0099

Food preparations not elsewhere specified or included

2106 1020

2106 1080

2106 9010

2106 9020

2106 9098

Waters, including mineral waters and aerated water

2202 9091

2202 9095

2202 9099

Vinegar and substitutes for vinegar

2209 0011

2209 0019

2209 0091

2209 0099

Acyclic alcohols and their halogenated derivatives

2905 4300

2905 4411

2905 4419

2905 4491

2905 4499

2905 4500

Mixtures of odoriferous substances and mixtures

3302 1010

3302 1021

3302 1029

Finishing agents, dye carriers

3809 1010

3809 1030

3809 1050

3809 1090

Prepared binders for foundry moulds or cores

3824 6011

3824 6019

3824 6091

3824 6099

Agricultural Products (5)

Cut flowers and flower buds

06031015
06031029
06031051
06031065
06039000

Fruit and nuts, uncooked or cooked by steaming

0811 10 90

Fruit, nuts and other edible parts of plants

20084051
20084059
20084071
20084079
20084091
20084099
20085061
20085069
20085071
20085079
20085092
20085094
20085099
20087061
20087069
20087071
20087079
20087092
20087094
20087099
20089259
20089272
20089274
20089278
20089298

Fruit juices (including grape must)

20091199
20094030
20097011
20097019
20097030
20097091

20097093

20097099

Wine of fresh grapes, including fortified wines

22042179

22042180

22042183

22042184

Agricultural Products (6)

Live bovine animals

0102 9005

0102 9021

0102 9029

0102 9041

0102 9049

0102 9051

0102 9059

0102 9061

0102 9069

0102 9071

0102 9079

Meat of bovine animals, fresh or chilled:

0201 1000

0201 2020

0201 2030

0201 2050

0201 2090

0201 3000

Meat of bovine animals, frozen

0202 1000

0202 2010

0202 2030

0202 2050

0202 2090

0202 3010

0202 3050

0202 3090

Edible offal of bovine animals, swine, sheep, goats

0206 1095

0206 2991

0206 2999

Meat and edible meat offal, salted, in brine

0210 2010
0210 2090
0210 9041
0210 9049
0210 9090

Milk and cream, concentrated

0402 1011
0402 1019
0402 1091
0402 1099
0402 2111
0402 2117
0402 2119
0402 2191
0402 2199
0402 2911
0402 2915
0402 2919
0402 2991
0402 2999

Buttermilk, curdled milk and cream, yogurt, kephir

0403 9011
0403 9013
0403 9019
0403 9031
0403 9033
0403 9039

Whey, whether or not concentrated

0404 1002
0404 1004
0404 1006
0404 1012
0404 1014
0404 1016
0404 1026
0404 1028
0404 1032
0404 1034
0404 1036
0404 1038
0404 9021

0404 9023
0404 9029
0404 9081
0404 9083
0404 9089

Butter and other fats and oils derived from milk

0405 1011
0405 1030
0405 1050
0405 1090
0405 2090
0405 9010
0405 9090

*Cut flowers and flower
buds*

0603 1011
0603 1013
0603 1021
0603 1025
0603 1053

*Other vegetables, fresh or
chilled*

0709 90 60

Vegetables (uncooked or cooked by steaming or boiling)

0710 40 00

*Vegetables provisionally
preserved*

0711 90 30

Bananas, including plantains, fresh or dried

0803 00 19

Citrus fruit, fresh or dried

08051001
08051005
08051009
08051011
08051015(2)
08051019(2)
08051021(2)

08051025
08051029
08051031
08051033
08051035
08051037(9)
08051038(9)
08051039(9)
08051042(9)
0805 10 44
0805 10 46 (9)
08051051(2)
08051055(2)
08051059(2)
08051061(2)
08051065(2)
08051069(2)
08053020(2)
08053030(2)
08053040(2)

Grapes, fresh or dried

0806 10 40

Apples, pears and quinces, fresh

08081051
08081053
08081059
08081061
08081063
08081069
08081071
08081073
08081079
08081092
08081094
08081098
08082031
08082037
08082041
08082047
08082051
08082057
08082067

Maize (corn)

1005 1090
1005 9000

Rice

1006 1010
1006 1021
1006 1023
1006 1025
1006 1027
1006 1092
1006 1094
1006 1096
1006 1098
1006 2011
1006 2013
1006 2015
1006 2017
1006 2092
1006 2094
1006 2096
1006 2098
1006 3021
1006 3023
1006 3025
1006 3027
1006 3042
1006 3044
1006 3046
1006 3048
1006 3061
1006 3063
1006 3065
1006 3067
1006 3092
1006 3094
1006 3096
1006 3098
1006 4000

Grain sorghum

1007 0010
1007 0090

Cereal flours other than of wheat or meslin

1102 2010

1102 2090

1102 3000

Cereal groats, meal and pellets

1103 1310

1103 1390

1103 1400

1103 2940

1103 2950

Cereal grains otherwise worked

1104 1950

1104 1991

1104 2310

1104 2330

1104 2390

1104 2399

1104 3090

Starches; inulin

1108 1100

1108 1200

1108 1300

1108 1400

1108 1910

1108 1990

1108 2000

Wheat gluten, whether or not dried

1109 00 00

Other prepared or preserved meat, meat offal

1602 5010

1602 9061

Cane or beet sugar and chemically pure sucrose

1701 1110

1701 1190

1701 1210

1701 1290

1701 9100

1701 9910

1701 9990

Other sugars, including chemically pure lactose

1702 2010

1702 2090

1702 3010

1702 3051

1702 3059

1702 3091

1702 3099

1702 4010

1702 4090

1702 6010

1702 6090

1702 9030

1702 9050

1702 9060

1702 9071

1702 9075

1702 9079

1702 9080

1702 9099

Vegetables, fruit, nuts and other edible parts

2001 90 30

Tomatoes prepared or preserved

2002 1010

2002 1090

2002 9011

2002 9019

2002 9031

2002 9039

2002 9091

2002 9099

Other vegetables prepared or preserved

2004 90 10

Other vegetables prepared or preserved

2005 6000

2005 8000

Jams, fruit jellies, marmalades, fruit or nut puree

2007 1010

2007 9110

2007 9130

2007 9910

2007 9920

2007 9931

2007 9933

2007 9935

2007 9939

2007 9951

2007 9955

2007 9958

Fruit, nuts and other edible parts of plants

2008 3055

2008 3075

2008 9251

2008 9276

2008 9292

2008 9293

2008 9294

2008 9296

2008 9297

Fruit juices (including grape must)

2009 40 93

20096011

20096019

20096051

20096059

20096071

20096079

20096090

2009 8071

2009 9049

2009 9071

Food preparations not elsewhere specified or included

2106 9030

2106 9055

2106 9059

Wine of fresh grapes, including fortified wines

2204 2194

2204 2962

2204 2964

2204 2965

2204 2983

2204 2984

2204 2994

Vermouth and other wine of fresh grapes

2205 1010

2205 1090

2205 9010

2205 9090

*Undenatured ethyl
alcohol*

2207 1000

2207 2000

*Undenatured ethyl
alcohol*

2208 4010

2208 4090

2208 9091

2208 9099

Bran, sharps and other residues

2302 1010

2302 1090

2302 2010

2302 2090

Residues of starch manufacture and similar residues

2303 10 11

Dextrins and other modified starches

3505 1010

3505 1090

3505 2010
3505 2030
3505 2050
3505 2090

Agricultural Products (7)

Cheese and curd

0406 2010
0406 4010
0406 4050
0406 9002
0406 9003
0406 9004
0406 9005
0406 9006
0406 9007
0406 9008
0406 9009
0406 9012
0406 9014
0406 9016
0406 9018
0406 9019
0406 9023
0406 9025
0406 9027
0406 9029
0406 9031
0406 9033
0406 9035
0406 9037
0406 9039
0406 9061
0406 9063
0406 9073
0406 9075
0406 9076
0406 9079
0406 9081
0406 9082
0406 9084
0406 9085

Wine of fresh grapes, including fortified wines

2204 1011
2204 1091

2204 2111
2204 2112
2204 2113
2204 2117
2204 2118
2204 2119
2204 2122
2204 2124
2204 2126
2204 2127
2204 2128
2204 2132
2204 2134
2204 2136
2204 2137
2204 2138
2204 2142
2204 2143
2204 2144
2204 2146
2204 2147
2204 2148
2204 2162
2204 2166
2204 2167
2204 2168
2204 2169
2204 2171
2204 2174
2204 2176
2204 2177
2204 2178
2204 2187
2204 2188
2204 2189
2204 2191
2204 2192
2204 2193
2204 2195
2204 2196
2204 2197
2204 2912
2204 2913
2204 2917
2204 2918
2204 2942

2204 2943
2204 2944
2204 2946
2204 2947
2204 2948
2204 2971
2204 2972
2204 2981
2204 2982
2204 29 87
2204 29 88
2204 29 89
2204 29 91
2204 29 92
2204 29 93
2204 29 95
2204 29 96
2204 29 97

Undenatured ethyl alcohol

2208 20 12
2208 20 14
2208 20 26
2208 20 27
2208 20 62
2208 20 64
2208 20 86
2208 20 87
2208 30 11
2208 30 19
2208 30 32
2208 30 38
2208 30 52
2208 30 58
2208 30 72
2208 30 78
2208 90 41
2208 90 45
2208 90 52

Footnotes

- (1) (16/5-15/9)
- (2) (1/6-15/10)
- (3) (1/1-31/5) Excluding Emperor variety
- (4) Emperor variety or (1/6-31/12)
- (5) (1/1-31/3)

- (6) (1/10-31/12)
- (7) (1/4-31/12)
- (8) (1/1-30/9)
- (9) (16/10-31/5)
- (10)(16/9-15/5)

Appendix 8

Fishery products to which Article 6(4) of this Protocol shall temporarily not be applicable

Fish Products (1)

CN code 96

Live fish

0301 1090

0301 9200

0301 9911

Fish, fresh or chilled, excluding fish fillets

0302 1200

0302 3110

0302 3210

0302 3310

0302 3911

0302 3919

0302 6600

0302 6921

Fish, frozen, excluding fish fillets

0303 1000

0303 2200

0303 4111

0303 4113

0303 4119

0303 4212

0303 4218

0303 4232

0303 4238

0303 4252

0303 4258

0303 4311

0303 4313

0303 4319

0303 4921

0303 4923

0303 4929

0303 4941

0303 4943

0303 4949

0303 7600

0303 7921
0303 7923
0303 7929

Fish fillets and other fish meat

0304 1013
0304 2013

Pasta, whether or not cooked or stuffed

1902 20 10

Fish Products (2)

Live fish

0301 9110
0301 9300
0301 9919

Fish, fresh or chilled, excluding fish fillets

0302 1110
0302 1900
0302 2110
0302 2130
0302 2200
0302 6200
0302 6300
0302 6520
0302 6550
0302 6590
0302 6911
0302 6919
0302 6931
0302 6933
0302 6941
0302 6945
0302 6951
0302 6985
0302 6986
0302 6992
0302 6999
0302 7000

Fish, frozen, excluding fish fillets

0303 2110
0303 2900
0303 3110
0303 3130

0303 3300

0303 3910

0303 7200

0303 7300

0303 7520

0303 7550

0303 7590

0303 7911

0303 7919

0303 7935

0303 7937

0303 7945

0303 7951

0303 7960

0303 7962

0303 7983

0303 7985

0303 7987

0303 7992

0303 7993

0303 7994

0303 7996

0303 8000

Fish fillets and other fish meat

0304 1019

0304 1091

0304 2019

0304 2021

0304 2029

0304 2031

0304 2033

0304 2035

0304 2037

0304 2041

0304 2043

0304 2061

0304 2069

0304 2071

0304 2073

0304 2087

0304 2091

0304 9010

0304 9031

0304 9039

0304 9041

0304 9045

0304 9057
0304 9059
0304 9097

Fish, dried, salted or in brine; smoked fish

0305 4200
0305 5950
0305 5970
0305 6300
0305 6930
0305 6950
0305 6990

Crustaceans, whether in shell or not, live, fresh

0306 1110
0306 1190
0306 1210
0306 1290
0306 1310
0306 1390
0306 1410
0306 1430
0306 1490
0306 1910
0306 1990
0306 2100
0306 2210
0306 2291
0306 2299
0306 2310
0306 2390
0306 2410
0306 2430
0306 2490
0306 2910
0306 2990

Molluscs, whether in shell or not, live, fresh

0307 1090
0307 2100
0307 2910
0307 2990
0307 3110
0307 3190
0307 3910
0307 3990
0307 4110

0307 4191
0307 4199
0307 4901
0307 4911
0307 4918
0307 4931
0307 4933
0307 4935
0307 4938
0307 4951
0307 4959
0307 4971
0307 4991
0307 4999
0307 5100
0307 5910
0307 5990
0307 9100
0307 9911
0307 9913
0307 9915
0307 9918
0307 9990

Prepared or preserved fish; caviar and caviar substitutes

1604 1100
1604 1390
1604 1511
1604 1519
1604 1590
1604 1910
1604 1950
1604 1991
1604 1992
1604 1993
1604 1994
1604 1995
1604 1998
1604 2005
1604 2010
1604 2030
1604 3010
1604 3090

Crustaceans, molluscs and other aquatic invertebra

1605 1000
1605 2010

1605 2091
1605 2099
1605 3000
1605 4000
1605 9011
1605 9019
1605 9030
1605 9090

Fish Products (3)

Live fish

0301 91 90

Fish, fresh or chilled, excluding fish fillets

0302 11 90

Fish, frozen, excluding fish fillets

0303 21 90

Fish fillets and other fish meat

0304 1011
0304 2011
0304 2057
0304 2059
0304 9047
0304 9049

Prepared or preserved fish; caviar and caviar substitutes

1604 13 11

Fish Products (4)

Live fish

0301 99 90

Fish, fresh or chilled, excluding fish fillets

0302 2190
0302 2300
0302 2910
0302 2990
0302 3190
0302 3290
0302 3390
0302 3991

0302 3999
0302 4005
0302 4098
0302 5010
0302 5090
0302 6110
0302 6130
0302 6190
0302 6198
0302 6405
0302 6498
0302 6925
0302 6935
0302 6955
0302 6961
0302 6975

0302 6987
0302 6991
0302 6993
0302 6994
0302 6995

Fish, frozen, excluding fish fillets

0303 3190
0303 3200
0303 3920
0303 3930
0303 3980
0303 4190
0303 4290
0303 4390
0303 4990
0303 5005
0303 5098
0303 6011
0303 6019
0303 6090
0303 7110
0303 7130
0303 7190
0303 7198
0303 7410
0303 7420
0303 7490
0303 7700
0303 7931
0303 7941

0303 7955
0303 7965
0303 7971
0303 7975
0303 7991
0303 7995

Fish fillets and other fish meat

0304 1031
0304 1033
0304 1035
0304 1038
0304 1094
0304 1096
0304 1098
0304 2045
0304 2051
0304 2053
0304 2075
0304 2079
0304 2081
0304 2085
0304 2096
0304 9005
0304 9020
0304 9027
0304 9035
0304 9038
0304 9051
0304 9055
0304 9061
0304 9065

Fish, dried, salted or in brine; smoked fish

0305 1000
0305 2000
0305 3011
0305 3019
0305 3030
0305 3050
0305 3090
0305 4100
0305 4910
0305 4920
0305 4930
0305 4945

0305 4950
0305 4980
0305 5110
0305 5190
0305 5911
0305 5919
0305 5930
0305 5960
0305 5990
0305 6100
0305 6200
0305 6910
0305 6920

Crustaceans, whether in shell or not, live, fresh

0306 1330
0306 1930
0306 2331
0306 2339
0306 2930

Prepared or preserved fish; caviar and caviar substitutes

1604 12 10
1604 12 91
1604 12 99
1604 14 12
1604 14 14
1604 14 16
1604 14 18
1604 14 90
1604 19 31
1604 19 39
1604 20 70

Fish Products (5)

Fish, fresh or chilled, excluding fish fillets

0302 69 65
0302 69 81

Fish, frozen, excluding fish fillets

0303 78 10
0303 78 90
0303 79 81

Fish fillets and other fish meat

0304 20 83

Prepared or preserved fish; caviar and caviar substitutes

1604 13 19

1604 16 00

1604 20 40

1604 20 50

1604 20 90

Appendix 9

Neighbouring developing countries

For the implementation of Article 6(12) of this Protocol, the expression ‘neighbouring developing country belonging to a coherent geographical entity’ shall refer to the following list of countries:

Africa:	Algeria, Egypt, Libya, Morocco, Tunisia;
Caribbean:	Colombia, Costa Rica, Cuba, El Salvador, Guatemala, Honduras, Nicaragua, Panama, Venezuela.

Appendix 10

Products to which the provisions of Articles 6(4), (8) and (11) of this Protocol shall not be applicable

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
1901 90 99	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: — other: — — other: — — — other
2101 12 98	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:

	<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
2106 90 98	<p>Food preparations not elsewhere specified or included:</p> <ul style="list-style-type: none"> — other: — — other: — — — other
3302 10 29	<p>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:</p> <ul style="list-style-type: none"> — 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

ex 1006	Rice other than rice under code 1006 10 10
---------	--

Appendix 11

Overseas countries and territories

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

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

1. Country having special relations with the Kingdom of Denmark:

Greenland.

2. Overseas territories of the French Republic:

New Caledonia and Dependencies,

French Polynesia,

French Southern and Antarctic Territories,

Wallis and Futuna Islands.

3. Territorial collectivities of the French Republic:

Saint Pierre and Miquelon.

4. Caribbean part of the Kingdom of the Netherlands:

Aruba,

Bonaire,

Curaçao,

Saba,

Sint Eustatius,

Sint Maarten.

5. British overseas countries and territories:

Anguilla,

Cayman Islands,

Falkland Islands,

South Georgia and South Sandwich Islands,

Montserrat,

Pitcairn,

Saint Helena, Ascension Island, Tristan da Cunha,

British Antarctic Territory,

British Indian Ocean Territory,

Turks and Caicos Islands,

British Virgin Islands.

Appendix 12

Eligible ACP States

Antigua and Barbuda

The Commonwealth of the Bahamas

Barbados

Belize

The Republic of Botswana

The Republic of Côte D'Ivoire

The Commonwealth of Dominica

The Dominican Republic

The Republic of Fiji

The Republic of Ghana

Grenada

The Cooperative Republic of Guyana

Jamaica

The Republic of Kenya

The Kingdom of Lesotho

The Republic of Madagascar

The Republic of Mauritius

The Republic of Mozambique

The Republic of Namibia

The Independent State of Papua New Guinea

Federation of Saint Kitts and Nevis

Saint Lucia

Saint Vincent and the Grenadines

The Republic of Seychelles

The Republic of Suriname

The Kingdom of eSwatini

The Republic of Trinidad and Tobago

The Republic of Zimbabwe

INTERIM PROTOCOL 2B CONCERNING THE DEFINITION OF THE CONCEPT OF
‘ORIGINATING PRODUCTS’ AND METHODS OF ADMINISTRATIVE COOPERATION WITH
RESPECT TO PRODUCTS IMPORTED TO CAMEROON FROM THE UNITED KINGDOM”.

CONTENTS

CHAPTER	TITLE
CHAPTER I	GENERAL PROVISIONS
CHAPTER II	DEFINITION OF THE CONCEPT OF ‘ORIGINATING PRODUCTS’
CHAPTER III	TERRITORIAL REQUIREMENTS
CHAPTER IV	PROOF OF ORIGIN
CHAPTER V	ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION
CHAPTER VI	CEUTA AND MELILLA
CHAPTER VII	TRANSITIONAL AND FINAL PROVISIONS
Appendix I	Introductory notes to the list in Appendix II
Appendix II	List of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status
Appendix III	Form for movement certificate
Appendix IV	Origin declaration
Appendix V	A Supplier declaration for products having preferential origin status
Appendix VI	Information Certificate
Appendix VII	Overseas Countries and Territories

CHAPTER I GENERAL PROVISIONS

Article 1

This Protocol 2B (referred to in this Protocol 2B as "this Protocol") specifies the rules of origin and the methods of administrative cooperation applicable to determining whether goods are considered as "originating" from the United Kingdom for the purposes of the Agreement when exported to Cameroon.

Article 2

For the purposes of this Protocol, the following definitions are applicable:

- 1) 'chapters' and 'headings': the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Protocol as 'the Harmonized System' or 'HS';
- 2) 'classified': the classification of a product or material under a particular heading;
- 3) 'consignment': 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;
- 4) 'manufacture': any kind of working or processing including assembly or specific operations;
- 5) 'goods': both materials and products;
- 6) 'material': any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- 7) 'product': the product being manufactured, even if it is intended for later use in another manufacturing operation;
- 8) 'ex-works price': the price paid for the product ex works to the manufacturer in the United Kingdom or in Cameroon 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 which are, or may be, repaid when the product obtained is exported;
- 9) "maximum proportion of non originating materials": the maximum proportion of non originating materials allowed for it to be considered that there has been sufficient working or processing to confer the status of an originating product. It can be expressed in terms of a percentage of the net weight of the said materials used, classified in a group of chapters, a chapter, a heading or a specific sub heading;
- 10) 'OCT': the countries and territories mentioned in Appendix VII;
- 11) 'territories': include territorial waters;
- 12) 'added value': the ex-works price minus the customs value of materials imported into either the United Kingdom or Cameroon ;

- 13) 'customs value': the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
- 14) 'value of materials': 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 territory concerned;
- 15) 'value of originating materials': the value of such materials as defined in point 14 applied *mutatis mutandis*.

CHAPTER II

DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

Article 3

The following products shall be considered as originating in the United Kingdom, for the purpose of this Agreement:

- (a) products wholly obtained in the United Kingdom within the meaning of Article 4 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 5 of this Protocol.

Article 4

1. The following shall be considered as wholly obtained in the United Kingdom:
 - (a) live animals born and raised there;
 - (b) mineral products extracted from their soil or from their sea or ocean bed;
 - (c) vegetable products harvested there;
 - (d) products from live animals raised there;
 - (e) products obtained by hunting or fishing conducted there, as well as products of aquaculture, including mariculture, where the fish are born and raised there from fresh eggs, larvae or alevin;
 - (f) products of sea fishing and other products taken from the sea outside the territorial waters of the United Kingdom by its vessels;
 - (g) products made aboard its factory ships exclusively from products covered by point (f);
 - (h) used articles collected there fit only for the recovery of raw materials;
 - (i) waste and scrap resulting from manufacturing operations conducted there;
 - (j) products extracted from the soil or subsoil;
 - (k) goods produced there exclusively from the products specified in points (a) to (j).
2. The terms '*its vessels*' and '*its factory ships*' shall apply only to vessels and factory ships:

- (a) which are matriculated or registered in the United Kingdom;
 - (b) which sail under the flag of the United Kingdom;
 - (c) which are at least fifty percent (50 %) owned by nationals of the United Kingdom or a Member State of the European Union or thirty percent (30%) owned by nationals of Cameroon; or are owned by companies:
 - which have their head offices and their main places of business in the United Kingdom, in a Member State of the European Union or in Cameroon; and
 - which are at least fifty percent (50%) owned by the United Kingdom and/or one or more of the Member States of the European Union and/or Cameroon and/or their public entities or nationals, or at least thirty percent (30%) owned by Cameroon and/or by its public entities or nationals; and
 - (d) the crew satisfies the requirements specified in paragraph 3 below.
3. The crew must be made up of at least ten percent (10%) of nationals of the United Kingdom, Cameroon or a Member State of the European Union.

Article 5

1. For the purposes 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 Appendix II are fulfilled.
2. The conditions referred to in Appendix II indicate, for all products covered by this Protocol, the working or processing which must be carried out on non-originating materials used in manufacturing these products and apply only in relation to such materials.
3. If a product, which has acquired originating status by fulfilling the conditions set out in the list is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.
4. Notwithstanding paragraph 1, non-originating materials which, according to the conditions set out in Appendix II, should not be used in the manufacture of a given product may nevertheless be used, provided that:
 - (a) their total value does not exceed 10 per cent of the ex-works price of the product for products from the United Kingdom; and
 - (b) the application of paragraph (a) above does not result in exceeding the percentages given in the list for the maximum value of non-originating materials.
5. The provisions of paragraph 4 above shall not apply to products falling within chapters 50 to 63 of the Harmonised System.

Article 6

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 5 are satisfied:
 - (a) operations to ensure the preservation of products in good condition during transport and storage;

- (b) breaking up and assembly of packages;
- (c) the washing, the cleaning, the removal of dust, the elimination of oxide, oil, paint or other coating;
- (d) the ironing or pressing of textiles;
- (e) simple operations of painting or polishing;
- (f) husking, partial or total bleaching, polishing and glazing of cereals and rice;
- (g) operations to colour sugar or form sugar lumps; partial or total milling of crystalized sugar;
- (h) peeling, stoning and shelling of fruits and vegetables;
- (i) sharpening, simple crushing or simple cutting;
- (j) riddling, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles);
- (k) simple placing in bottles, cans, flasks, bags in simple packaging operations;
- (l) affixing or printing of marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any other material;
- (n) simple assembly of parts to constitute a complete product or the disassembly of products into parts;
- (o) a combination of two or more of the operations specified in points (a) to (n);
- (p) slaughter of animals.

2. All the operations carried out in either the United Kingdom or in Cameroon on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Article 7

1. Materials originating in Cameroon, the European Union and the OCT shall be considered as materials originating in the United Kingdom when incorporated into a product obtained there. 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 6.

2. Working or processing carried out in Cameroon, the European Union and the OCT shall be considered as having been carried out in the United Kingdom when the materials undergo subsequent working or processing in the United Kingdom beyond that referred to in Article 6.

3. When the working or processing carried out in the United Kingdom does not go beyond the operations referred to in Article 6, the product can only be considered to be originating in the United Kingdom if the value added there is higher than the value of materials used originating in any of the other countries or territories. If that is not the case, the product is considered to originate in the country or territory that provided the highest value of originating materials used in the processing of the product.

4. In determining whether, for the purposes of paragraph 1, materials/products originate:
- (a) in the OCT or the EU, the provisions of this Protocol shall apply *mutatis mutandis*;
 - (b) in Cameroon, the provisions of Protocol 2A shall apply.

Article 8

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. Accordingly:
 - (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 this Protocol is applied.
2. Where, under General Rule 5 of the Harmonised System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 9

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

Article 10

Sets, 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 10 per cent, for the United Kingdom, of the ex-works price of the set.

Article 11

In order to determine whether a product originates, 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.

CHAPTER III TERRITORIAL REQUIREMENTS

Article 12

1. The conditions set out in Chapter II relating to the acquisition of originating status must be fulfilled without interruption in Cameroon or in the United Kingdom, save as provided in Article 7.
2. If originating goods exported from Cameroon or the United Kingdom to another country are returned, they shall be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
 - (a) the goods returned 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.

Article 13

1.

The preferential treatment provided for in this Protocol shall apply only to products that satisfy the requirements of this Protocol, and are transported directly between the territory of Cameroon, the United Kingdom, the OCT for the purposes of Article 7, or through the territory of the European Union without entering any other territory. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, transshipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition. Originating products may be transported by pipeline across territory other than that of Cameroon or the United Kingdom.
2. Consignments that are transported through the territory of the European Union may undergo operations including unloading, reloading, splitting, storing, labelling, marking or any operation designed to preserve them in good condition provided they remain under the surveillance of the customs authorities in the European Union Member State
3. Evidence that the conditions set out in paragraphs 1 and 2 have been fulfilled shall be supplied to the customs authorities of Cameroon by the production of:
 - (a) a single transport document covering the passage from the United Kingdom through the country of transit; or
 - (b) a certificate issued by the customs authorities of the country of transit:
 - (i) giving an exact description of the products;
 - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships or the other means of transport used; and
 - (iii) certifying the conditions under which the products remained in the transit country; or
 - (c) failing those, any substantiating documents.

Article 14

1. Originating products sent from the United Kingdom for exhibition in a country other than those referred to in Article 7 and sold after the exhibition for importation into Cameroon shall benefit on importation from the provisions of this Agreement provided it is shown to the satisfaction of the customs authorities that:
 - (a) an exporter has consigned those products 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 Cameroon;
 - (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 Chapter IV and submitted to the customs authorities of Cameroon in the normal manner. The name and address of the exhibition shall be indicated thereon. Where necessary, additional documentary evidence of the nature of the products and the conditions under which they have been exhibited may be required.
3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products and during which the products remain under customs control.

CHAPTER IV PROOF OF ORIGIN

Article 15

1. Products originating in the United Kingdom shall, on importation into Cameroon, benefit from the provisions of this Agreement upon submission of either:
 - (a) a movement certificate EUR.1, a specimen of which appears in Appendix III; or
 - (b) in the cases specified in Article 20 paragraph 1 below, a declaration, hereinafter referred to as the 'origin declaration', given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified. The text of the origin declaration appears in Appendix IV.
2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 25 below, benefit from the provisions of this Agreement without it being necessary to submit any of the documents referred to above.

Article 16

1. A movement certificate EUR.1 shall be issued by the customs authorities or any other empowered authorities of the United Kingdom on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.

2. For that purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which are given in Appendix III. Those forms shall be completed in English 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 shall be given in the box reserved for that purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line shall 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 at any time, at the request of the customs authorities of the United Kingdom, produce all appropriate documents proving the originating status of the products concerned as well as fulfilment of the other requirements of this Protocol.
4. A movement certificate EUR.1 shall be issued by the customs authorities of the United Kingdom if the products concerned can be considered as products originating in the United Kingdom and fulfil the other requirements of this Protocol.
5. The customs authorities issuing the movement certificate EUR.1 shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. 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. The customs authorities issuing the movement certificate EUR.1 shall also ensure that the forms referred to in paragraph 2 above are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.
6. The date of issue of the movement certificate EUR.1 shall be indicated in Box 11 of the certificate.
7. A movement certificate EUR.1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

Article 17

1. Notwithstanding the provisions of Article 16 above, 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. The exporter shall indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.
3. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

4. Movement certificates EUR.1 issued retrospectively shall be endorsed with the following phrase:
 - In French '*DELIVRE A POSTERIORI*' or
 - In English '*ISSUED RETROSPECTIVELY*'
5. The endorsement referred to in paragraph 4 above shall be inserted in the '*Remarks*' box of the movement certificate EUR.1.

Article 18

1. In the event of the 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 word:
 - In French '*DUPLICATA*'
 - In English '*DUPLICATE*'
3. The endorsement referred to in paragraph 2 above shall be inserted in the '*Remarks*' box of the duplicate movement certificate EUR.1.
4. The duplicate, which shall bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

Article 19

1. When originating products are placed under the control of a customs office in Cameroon or in the United Kingdom, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 for the purpose of sending all or some of those products elsewhere within Cameroon or the United Kingdom. The replacement movement certificate(s) EUR.1 shall be issued by the customs office under the control of which the products are placed.
2. The issue of the replacement movement certificate(s) EUR.1 shall be endorsed with the following words in French '*CERTIFICAT DE REMPLACEMENT*' or in English '*REPLACEMENT CERTIFICATE*'
3. The endorsement referred to in paragraph 2 above shall be inserted in the '*Remarks*' box of the duplicate movement certificate EUR.1.

Article 20

1. An origin declaration may be made out:
 - (a) by an approved exporter within the meaning of Article 21 below, or
 - (b) by any exporter for any consignment consisting of one or more packages containing originating products the total value of which does not exceed six thousand Euros (EUR 6 000).
2. An origin declaration may be made out if the products concerned can be considered as products originating in the United Kingdom and fulfil the other requirements of this Protocol.
3. The exporter making out an origin declaration shall at any time, at the request of the customs authorities of the United Kingdom, produce all appropriate documents proving the originating status of the products concerned as well as fulfilment of 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 Appendix IV of this Protocol in English using the wording set out in Appendix IV and in accordance with the domestic law of the United Kingdom. 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, an approved exporter within the meaning of Article 21 below 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 Cameroon no longer than two (02) years after the importation of the products to which it relates.

Article 21

1. The customs authorities of the United Kingdom may authorise any exporter who makes frequent shipments of products under the provisions on trade in goods of the 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 fulfilment of the other requirements of this Protocol.
2. The customs authorities of the United Kingdom may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The customs authorities of the United Kingdom shall grant to the approved exporter a customs authorisation number which shall appear on the origin declaration.
4. The customs authorities of the United Kingdom shall monitor the use of the authorisation by the approved exporter.
5. The customs authorities of the United Kingdom 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 above, does not fulfil the conditions referred to in paragraph 2 or otherwise makes incorrect use of the authorisation.

Article 22

1. A proof of origin shall be valid for ten (10) months from the date of issue in the exporting country, and must be submitted within that period to the customs authorities of Cameroon.
2. Proofs of origin which are submitted to the customs authorities of Cameroon after the final date for presentation specified in paragraph 1 above 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 late presentation, the customs authorities of Cameroon may accept the proofs of origin where the products have been submitted before the final date.

Article 23

Proofs of origin shall be submitted to the customs authorities of Cameroon in accordance with its applicable procedures. Those authorities may require a translation of a proof of origin. They may also require the import declaration to be accompanied by a statement from the importer, in English, to the effect that the products meet the conditions required for the application of the provisions of this Agreement.

Article 24

Where, at the request of the importer and on the conditions laid down by the customs authorities of Cameroon, dismantled or non-assembled products within the meaning of General Rule 2(a) of the Harmonised System falling within Sections XVI and XVII or heading Nos 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 25

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this 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 the customs declaration CN22/CN23 or on a sheet of paper annexed to that document.
2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families 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 may not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

Article 26

1. Evidence of the originating status within the meaning of this Protocol of the materials coming from the United Kingdom, the European Union, Cameroon or the OCT shall be given by a movement certificate EUR.1 or by the supplier's declaration a specimen of which is given in Appendix V.A, given by the exporter in the State or OCT from which the materials came.
2. Evidence of the working or processing carried out in the United Kingdom, the European Union, Cameroon or in the OCT shall be given by the supplier's declaration a specimen of which appears in Appendix V.B, given by the exporter in the State or OCT from which the materials came.
3. A separate supplier's declaration shall be given by the supplier for each consignment of material on the commercial invoice relating to that shipment or in an annex to that invoice, or on a delivery note or other commercial document relating to that shipment which describes the materials concerned in sufficient detail for them to be identified.
4. The supplier's declaration may be made out on a pre-printed form.

5. The suppliers' declarations shall be signed in manuscript. However, where the invoice and the supplier's declaration are established using electronic data-processing methods, the supplier's declaration need not be signed in manuscript provided the responsible official in the supplying company is identified to the satisfaction of the customs authorities in the State where the suppliers' declarations are drawn up. Those customs authorities may lay down conditions for the implementation of this paragraph.
6. The supplier's declarations shall be submitted to the competent customs office in the exporting State that has been requested to issue the movement certificate EUR.1.
7. The supplier making out a declaration shall be expected to present at any moment, at the request of the customs authorities of the country where the declaration was made, all necessary documents establishing that the information in the said declaration is correct.
8. Suppliers' declarations made and information certificates issued before the date of entry into force of this Agreement in accordance with Cameroonian Decree No 2016/367 of 3 August 2016 shall remain valid.

Article 27

The documents referred to in Articles 16(3) and 20(3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an origin declaration can be considered as products originating in the United Kingdom 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 Cameroon, the United Kingdom or in one of the other countries or territories referred to in Article 7 above where those documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in Cameroon, the United Kingdom or in one of the other countries or territories referred to in Article 7 above, issued or made out in Cameroon, the United Kingdom or in one of the other countries or territories referred to in Article 7 above where those 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 Cameroon, the United Kingdom or in one of the other countries or territories referred to in Article 7 above and in accordance with this Protocol.

Article 28

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep the documents referred to in Article 16 paragraph 3 above for at least three (03) years.
2. The exporter making out an origin declaration shall keep a copy of this origin declaration as well as the documents referred to in Article 20 paragraph 3 above for at least three (03) years.

3. The supplier making out a declaration shall keep a copy of this declaration as well as the invoice, delivery note or other commercial document relating to that declaration and the documents referred to in Article 26 paragraph 7 above for at least three (03) years.
4. The customs authorities of the United Kingdom issuing a movement certificate EUR.1 shall keep the application form referred to in Article 16 paragraph 2 above for at least three (03) years.
5. The customs authorities of Cameroon shall keep the movement certificates EUR.1 and the origin declarations submitted to them for at least three (03) years.

Article 29

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

Article 30

1. For the application of Article 20(1)(b) and Article 25(3), where products are invoiced in a currency other than euro, amounts in the national currencies of Cameroon, the United Kingdom or in one of the other countries or territories referred to in Article 7 equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.
2. A consignment shall benefit from the provisions of Article 20 paragraph 1(b) or Article 25 paragraph 3 above 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 on the first working day of October each year. The amounts shall be communicated by 15 October and shall apply from 1 January the following year.
4. A country may round up or down the amount resulting from the conversion of an amount expressed in euro into its national currency. 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, the conversion of that amount, before any rounding-off, results in an increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.
5. The amounts expressed in euro shall be reviewed by the EPA Committee at the request of the United Kingdom or Cameroon. When carrying out that review, the EPA Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For that purpose, it may decide to modify the amounts expressed in euro.

CHAPTER V ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 31

1. In order to ensure the proper application of this Agreement , Cameroon and the United Kingdom commit themselves to putting in place:
 - a) National measures necessary for the implementation and the respect of the rules and procedures established by this Protocol, including where need arises, the necessary measures in relation to the application of Article 7 above;
 - b) The bodies and administrative systems needed for the management and for adequate control of the origin of products, and the respect of all other conditions provided for by this Protocol.
2. The actions provided for in paragraph 1 above shall be notified to the respective counter-Parties.

Article 32

1. The United Kingdom shall communicate to the Cameroonian authorities the addresses of the customs authorities and other competent bodies authorised to issue and/or carry out the subsequent verification of movement certificates EUR.1, origin declarations and suppliers' declarations, together with the specimens of the stamps used for the issuing of the said certificates and declarations.
2. Movement certificates EUR.1 as well as origin declarations and suppliers' declarations shall be accepted for the purpose of applying preferential treatment from the date the information is received by the Cameroonian authorities.
3. Cameroon and the United Kingdom shall mutually inform each other, with immediate effect, through the competent authorities of the United Kingdom and the Cameroon Customs Administration, of any changes in the information mentioned in paragraph 1 above.

Article 33

1. In order to ensure proper application of this Protocol, the United Kingdom and Cameroon shall assist each other, through their respective customs administrations, in checking the authenticity of movement certificates EUR.1, origin declarations or supplier's declarations and the correctness of the information given in those documents.
2. In addition, Cameroon and the United Kingdom:
 - a) Shall mutually provide the assistance necessary in case of a request for the follow up of the proper management and control of this Protocol in the country concerned, including site visits;
 - b) Shall verify the originating status of products and the respect of other conditions provided for in this Protocol.
3. The authorities consulted shall provide the relevant information concerning the conditions under which a product has been made, indicating in particular the conditions under which the rules of origin have been complied with in Cameroon, the United Kingdom and the other countries concerned.

Article 34

1. Subsequent verifications of proofs of origin shall be carried out on the basis of risk analysis, at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.
2. The customs authorities of Cameroon shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the origin declaration, or copies of those documents to the customs authorities of the exporting country giving, where appropriate, the substantive or formal reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof or origin is incorrect shall be forwarded in support of the request for verification.
3. Verification shall be carried out by the customs authorities of the United Kingdom. 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 Cameroon 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 judged necessary.
5. The customs authorities requesting verification shall be informed of the results of that verification as soon as possible. Those results shall indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in the United Kingdom and fulfil the other requirements of this Protocol.
6. If in cases of reasonable doubt there is no reply within six (06) months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.
7. Where the verification procedure or any other information available appears to indicate that the provisions of this Protocol are being contravened, the United Kingdom, acting on its initiative or upon request of Cameroon, shall carry out appropriate enquires, or take necessary measures for such enquiries to be carried out, with due urgency to identify and prevent such contraventions. The exporting country may, in this light, invite the importing country to participate in the said controls.

Article 35

1. Verification of suppliers' declarations may be carried out on the basis of risk analysis, at random or whenever the customs authorities of the State where such declarations have been used to issue a movement certificate EUR.1 or origin declaration, have reasonable doubts as to the authenticity of the document or the accuracy or completeness of the information contained in the said documents.
2. The customs authorities to which a supplier's declaration is submitted may request the customs authorities of the State where the declaration was made to issue an information certificate, a specimen of which is given in Appendix VI. Alternatively, the customs authorities to which a supplier's declaration is submitted may request the exporter to produce an information certificate issued by the customs authorities of the State where the declaration was made.

A copy of the information certificate shall be preserved by the office which has issued it for at least three (03) years.

3. The requesting customs authorities shall be informed of the results of the verification as soon as possible, and no later than six (06) months after their request. The results shall be such as to indicate positively whether the declarations concerning the supplier's declaration are correct and enable the determination to be made whether, and in what measure, the information in the supplier's declaration may be taken into account to issue a movement certificate EUR.1 or origin declaration.
4. The customs authorities of the United Kingdom who issue a movement certificate EUR.1 shall keep the application form mentioned above for not less than three (03) years.
5. The verification shall be carried out by customs authorities in the State where the supplier's declaration is drawn up. In this regard, they shall have the right to call for any evidence or to carry out any check on the accounts of the supplier or any other control which they consider appropriate in order to verify the correctness of any supplier's declaration.
6. Any movement certificate EUR.1 or origin declaration issued or made out on the basis of an incorrect supplier's declaration shall be considered null and void.

Article 36

1. Whenever a dispute arises from the above mentioned controls and it cannot be resolved between the customs authorities that requested the control and those responsible for conducting it, or raises a question of interpretation of this Protocol, the said dispute shall be submitted to the EPA Committee.
2. For all intents and purposes, disputes between the importer and the Customs authorities of Cameroon shall be resolved in accordance with the legislation of the said country.

Article 37

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

Article 38

Cameroon 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 replaced by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

CHAPTER VI CEUTA AND MELILLA

Article 39

1. The term 'EU' used in this Protocol shall not cover Ceuta and Melilla. The term 'products originating in the EU' shall not cover products originating in Ceuta and Melilla.

CHAPTER VII TRANSITIONAL AND FINAL PROVISIONS

Article 40

This Protocol and its Appendices and Protocol 2-A shall be replaced by a common reciprocal regime governing the rules of origin, adopted by the EPA Committee in accordance with Article 13 paragraph 2 of the Agreement.

Article 41

Goods which comply with the provisions of this Protocol and which on the date of its entry into force are either in transit or are in temporary storage in customs warehouses or in free zones, in Cameroon, the European Union or the United Kingdom, may benefit from the provisions of this Protocol, subject to the submission to the customs authorities of the United Kingdom, within twelve (12) months of that date, of a movement certificate EUR.1 issued retrospectively by the customs authorities of the exporting country, together with the documents showing that the goods have been transported directly.

Article 42

The Appendices to this Protocol shall form an integral part thereof.

Appendix I

Introductory notes to the list in Appendix II

Note 1:

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 5 of this Protocol.

Note 2:

1. 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 columns 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, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 3:

1. The provisions of Article 5 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 Cameroon.

Example:

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

If this forging has been forged in the United Kingdom from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading No ex 7224 in the list. The forging can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or in another factory in the 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. This 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 No ...’ means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.

4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.

Example:

The rule for fabrics of heading Nos 5208 to 5212 provides that natural fibres may be used and those 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).

Example:

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

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

Example:

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

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 these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the highest of the percentages given. Furthermore, the individual percentages must not be exceeded in relation to the particular materials they apply to.

Note 4:

1. The term ‘natural fibres’ is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres that have been carded, combed or otherwise processed but not spun.

2. The term ‘natural fibres’ includes horsehair of heading No 0503, silk of heading Nos 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of heading Nos 5101 to 5105, the cotton fibres of heading Nos 5201 to 5203 and the other vegetable fibres of heading Nos 5301 to 5305.

3. The terms ‘textile pulp’, ‘chemical materials’ and ‘paper-making materials’ are used in the list to describe the materials not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.

4. The term ‘man-made staple fibres’ is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of heading Nos 5501 to 5507.

Note 5:

1. Where for a given product in the list a reference is made to this note, the conditions set out in column 3 shall not be applied to any basic textile materials, used in the manufacture of this product, which, taken together, represent 10 per cent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below).

2. However, the tolerance mentioned in Note 5.1 may only be applied to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile baste 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 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.

Example:

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

Example:

A woollen fabric of heading No 5112 made from woollen yarn of heading No 5107 and synthetic yarn of staple fibres of heading No 5509 is a mixed fabric. Therefore synthetic yarn which does not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) or woollen yarn

that does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning) or a combination of the two may be used provided their total weight does not exceed 10 per cent of the weight of the fabric.

Example:

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

Example:

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

3. In the case of products incorporating ‘yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped’ this tolerance is 20 per cent in respect of this yarn.

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’, this tolerance is 30 per cent in respect of this strip.

Note 6:

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

Textile trimmings and accessories are those classified in Chapters 50 to 63. Linings and interlinings are not being regarded as trimmings or accessories.

2. Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 3.5.

3. In accordance with Note 3.5, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may anyway, be used freely where they cannot be made from the materials listed in column 3.

For example(1), 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 heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the ‘specific processes’ are the following:

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process ⁽²⁾ ;
- (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 heading Nos 2710 to 2712, the 'specific processes' are the following:
- (a) vacuum distillation;
 - (b) redistillation by a very thorough fractionation process ⁽²⁾;
 - (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 No ex 2710 only, desulphurisation with hydrogen resulting in a reduction of at least 85 % of the sulphur content of the products processed (ASTM D 1266-59 T method);
 - (k) in respect of products falling within heading No 2710 only, deparaffining by a process other than filtering;
 - (l) in respect of heavy oils falling within heading No ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250 °C with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or 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 No ex 2710 only, atmospheric distillation, on condition that less than 30 % of those 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 No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.
3. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, any combination of those operations or like operations do not confer origin.

(1) This example is given for the purpose of explanation only. It is not legally binding.

(2) See additional Explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

Appendix II

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

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

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
Chapter 01	Live animals	All the animals of Chapter 1 used must be wholly obtained	
Chapter 02	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained	
ex Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates, except for:	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 any materials of Chapter 3 used does not exceed 10 % of the ex-works price of the product	
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 10 % of the ex-works price of the product	
ex 0306	Crustaceans, whether in shell or not, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 10 % of the ex-works price of the product	
ex 0307	Molluscs, whether in shell or not, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 10 % of the ex-works price of the product	
ex Chapter 04	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	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: —all the materials of Chapter 4 used must be wholly obtained; —any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating; and —the value of any materials of Chapter 17 used does not exceed 25 % of the ex-works price of the product	
ex Chapter 05	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used must be wholly obtained	
ex 0502	Prepared pigs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of pigs' or boars' bristles and hair	
Chapter 06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: —all the materials of Chapter 6 used must be wholly obtained; —the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained	
Chapter 08	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: —all the fruit and nuts used must be wholly obtained; and —the value of any materials of Chapter 17 used does not exceed 25 % of the value of the ex-works price of the product	
ex Chapter 09	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be wholly obtained	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
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 No 0714 or fruit used must be wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading No 1301 used may not exceed 40 % of the ex-works price of the product	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilage's and thickeners, whether or not modified, derived from vegetable products:		
	–Mucilage's and thickeners modified, derived from vegetable products	Manufacture from non-modified mucilage's and thickeners	
	–Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
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	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503:		
	– Fats from bones or waste	Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506	
	– Other	Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal of poultry of heading No 0207	
1502	Fats of bovine animals, sheep or goats, other than those of heading No 1503		
	– Fats from bones or waste	Manufacture from materials of any heading except those of heading Nos 0201, 0202, 0204 or 0206 or bones of heading No 0506	
	– Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:		
	– Solid fractions	Manufacture from materials of any heading including other materials of heading No 1504	
	– Other	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505	
1506	Other animals fats and oils and their fractions, whether or not refined, but not chemically modified:		
	– Solid fractions	Manufacture from materials of any heading including other materials of heading No 1506	
	–Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1507 to 1515	Vegetable oils and their fractions:		
	–Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture in which all the materials used are classified within a heading other than that of the product	
	–Other	Manufacture in which all the vegetable materials used must be wholly obtained	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, reesterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which: —all the materials of Chapter 2 used must be wholly obtained; —all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516	Manufacture in which: —all the materials of Chapters 2 and 4 used must be wholly obtained; —all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for:	Manufacture from animals of Chapter 1.	
1604 and 1605	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which the value of any materials of Chapter 3 used does not exceed 10 % of the ex-works price of the product	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 25 % of the ex-works price of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
	–Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading No 1702	
	–Other sugars in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 25 % of the ex-works price of the product	
	–Other	Manufacture in which all the materials used must already be originating	
ex 1703	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 25 % 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	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		other than that of the product; —the value of any materials of Chapter 17 used does not exceed 25 % of the ex-works price of the product	
Chapter 18	Cocoa and cocoa preparations	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of any materials of Chapter 17 used does not exceed 25 % of the ex-works price of the product	
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:		
	– Malt extract	Manufacture from cereals of Chapter 10	
	–Other	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of any materials of Chapter 17 used does not exceed 25 % of the ex-works price of the product	
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni;		

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	couscous, whether or not prepared:		
	–Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained	
	–Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: —all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained; —all the materials of Chapters 2 and 3 used must be wholly obtained	
1903	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading except potato starch of heading No 1108	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre- cooked, or otherwise prepared, not elsewhere specified or included	Manufacture: —from materials not classified within heading No 1806; —in which all the cereals and flour (except durum wheat and its derivatives and Zea mays maize) used must be wholly obtained ⁽¹⁾ ; and —in which the value of any materials of Chapter 17 used does not exceed 25 % of the ex-works price of the product	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind 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	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		used must be wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 25 % of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of any materials of Chapter 17 used does not exceed 25 % of the ex-works price of the product	
ex 2008	–Nuts, not containing added sugar or spirit	Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product	
	–Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture in which all the materials used are classified within a heading other than that of the product	
	–Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of any materials of Chapter 17 used does not exceed 25 %	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		of the ex-works price of the product	
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of any materials of Chapter 17 used does not exceed 25 % of the ex-works price of the product	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —all the chicory used must be wholly obtained	
2103	Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
	—Sauces and preparations therefore; 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	
	—Mustard flour and meal and prepared mustard	Manufacture from materials of any heading	
ex 2104	Soups and broths and preparations therefore	Manufacture from materials of any heading except prepared or preserved vegetables of heading Nos 2002 to 2005	
2106	Food preparations not elsewhere specified or included	Manufacture in which: —all the materials used are classified within a heading	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		other than that of the product; —the value of any materials of Chapter 17 used does not exceed 25 % of the ex-works price of the product	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —all the grapes or any material derived from grapes used must be wholly obtained	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of any materials of Chapter 17 used does not exceed 25 % of the ex-works price of the product; —any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating	
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.	Manufacture: —using materials not classified in headings 2207 or 2208, —in which all the grapes or any materials derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages	Manufacture: —from materials not classified within heading Nos 2207 or 2208, —in which all the grapes or any material derived	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	
ex Chapter 23	Residues and waste from the food industries; prepared 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	
2309	Preparations of a kind used in animal feeding	Manufacture in which: —all the cereals, sugar or molasses, meat or milk used must already be originating; —all the materials of Chapter 3 used must be wholly obtained	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used must be wholly obtained	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating	
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(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 25cm	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	Calcinations of dolomite not calcined	
ex 2519	Crushed natural magnesium carbonate (magnetite), 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 is classified within a heading other than that of the product. However, natural magnesium carbonate (magnetite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcinations or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or 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	
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations	Operations of refining and/or one or more specific process(es) ⁽²⁾ or 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	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		the ex-works price of the product	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ⁽²⁾ or 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	
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⁾ or 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	
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⁾ or 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	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar	Operations of refining and/or one or more specific process(es) ⁽¹⁾	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	pitch (for example, bituminous mastics, cut-backs)	or 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 Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex- works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2805	‘Mischmetall’	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		the same heading may be used provided their value does not exceed 20 % of the ex- works price of the product	
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or 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 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⁾ or 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 40 % of the ex- works price of the product	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 15 % of the ex- works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides	Manufacture from materials of any heading. However, the value of all	Manufacture in which the value of all the materials used does not exceed 40 %

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	the materials of headings Nos 2915 and 2916 used may not exceed 15 % of the ex-works price of the product	of the ex-works price of the product
ex 2932	–Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 15 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	–Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932 and 2933 used may not exceed 15 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2934	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 15 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 30	Pharmaceutical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex- works price of the product	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
3002	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:		
	–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 packing's for retail sale	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 15 % of the ex-works price of the product	
	–Other:		
	—human blood	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 15 % of the ex-works price of the product	
	–animal blood prepared for –therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 15 % of the ex-works price of the product	
	–blood fractions other than –antisera, haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 15 % of	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		the ex-works price of the product	
	haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 15 % of the ex-works price of the product	
	— other	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 15 % of the ex-works price of the product	
3003 and 3004	Medicaments (excluding goods of heading No 3002, 3005 or 3006):		
	—Obtained from amikacin of heading No 2941	Manufacture in which all the materials used is classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 15 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	—Other	<p>Manufacture in which:</p> <p>—all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 15 % of the ex- works price of the product;</p> <p>—the value of all the materials used does not exceed 40 % of the ex- works price of the product</p>	
ex Chapter 31	Fertilisers; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex- works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3105	<p>Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorous 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:</p> <p>—sodium nitrate</p> <p>—calcium cyanamide</p> <p>—potassium sulphate</p> <p>—magnesium potassium sulphate</p>	<p>Manufacture in which:</p> <p>—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 15 % of the ex-works price of the product;</p> <p>—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 product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		the ex- works price of the product	
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes ⁽³⁾	Manufacture from materials of any heading, except headings Nos 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex- works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by effleurage 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' ⁽⁴⁾ in this heading. However, materials of the same group may be used, provided their value does not exceed 15 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(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 product
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or 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	
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 No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	– Other	<p>Manufacture from materials of any heading, except:</p> <p>—hydrogenated oils having the character of waxes of heading No 1516;</p> <p>—fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823;</p> <p>—materials of heading No 3404</p> <p>However, these materials may be used provided their value does not exceed 15 % 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 product
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex- works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:		
	– Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading No 3505	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	– Other	Manufacture from materials of any heading, except those of heading No 1108	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 40 %	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex- works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex- works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:		
	–Instant print film for colour photography, in packs	Manufacture in which all the materials used is classified within a heading other than heading Nos 3701 or 3702. However, materials from heading No 3702 may be used provided their value does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	– Other	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading Nos 3701 and 3702 may be used provided their value taken together, does	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		not exceed 15 % of the ex-works price of the product	
3702	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 Nos 3701 or 3702	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex- works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3801	–Colloidal graphite in suspension in oil and semi colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	–Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading No 3403 used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 %

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
			of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packing's 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 40 % 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 mordant's), 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 40 % of the ex-works price of the products	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		
	–Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading No 3811 used does not exceed 40 % of the ex-works price of the product	
	– Other	Manufacture in which the value of all the materials used does not exceed 40 %	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		of the ex-works price of the product	
3812	Prepared rubber accelerators; compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
3813	Preparations and charges for fire- extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or vanish removers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading No 3002 or 3006	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.		
	–Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture in which all the materials used are classified within a heading	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		other than that of the product	
	– Industrial fatty alcohols	Manufacture from materials of any heading including other materials of heading No 3823	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:		
	<p>The following of this heading:</p> <ul style="list-style-type: none"> – Prepared binders for foundry moulds or cores based on natural resinous products – Naphthenic acids, their water insoluble salts and their esters – Sorbitol other than that of heading No 2905 – Petroleum sulphonates, excluding <ul style="list-style-type: none"> – petroleum sulphonates of alkali metals, of ammonium or of ethanolamine's; 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 <ul style="list-style-type: none"> – anions 	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 No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	– Copying pastes with a basis of – gelatine, whether or not on a paper or textile backing		
	– Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for heading Nos ex 3907 and 3912 for which the rules are set out below:		
	–Addition 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; —the value of any materials of Chapter 39 used does not exceed 15 % of the ex-works price of the product ⁽⁵⁾	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	– Other	Manufacture in which the value of the materials of Chapter 39 used does not exceed 15 % of the ex-works price of the product ⁽⁵⁾	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3907	–Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrenecopolymer (ABS)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 40 % of the ex- works price of the product ⁽⁵⁾	
	– Polyester	Manufacture in which the value of any materials of Chapter 39 used does not exceed 15 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(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 15 % of the ex- works price of the product	
3916 to 3921	Semi-manufactures and articles of plastics; except for headings Nos ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:		
	–Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface- worked	Manufacture in which the value of any materials of Chapter 39 used does not exceed 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
	– Other:		
	–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; —the value of any materials of Chapter 39 used does not exceed 15 % of the ex-works price of the product ⁽⁵⁾	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	– – Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 15 % of the ex- works price of the product ⁽⁵⁾	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3916 and ex 3917	Profile shapes and tubes	Manufacture in which: —the value of all the materials used does not exceed 50 % of the ex- works price of the product; —the value of any materials classified within the same heading as the product does not exceed 15 % 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 No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
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 product
	–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 15 % of the ex- works price of the product	
ex 3921	Foils of plastic, metallised	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron ⁽⁶⁾	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 40 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:		
	–Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	
	– Other	Manufacture from materials of any heading, except those of heading Nos 4011 or 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 to 4107	Leather, without hair or wool, other than leather of heading Nos 4108 or 4109	Retanning of pre-tanned leather or Manufacture in which all the materials used are classified within a heading other than that of the product	
4109	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 40 % of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4302	Tanned or dressed furskins, assembled:		
	–Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins	
	– Other	Manufacture from non-assembled, tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading No 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture in which all the materials used are classified within a heading	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		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	Planning, 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, planning, sanding or finger-jointing	
ex 4409	Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed:		
	– Sanded or finger-jointed	Sanding or finger-jointing	
	– Beadings and mouldings	Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packing's, of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	–Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used	
	– Beadings and mouldings	Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No 4409	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (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 No 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basket ware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacturing in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: —all the materials used are classified within a heading	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		other than that of the product; —the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading Nos 4909 or 4911	
4910	Calendars of any kind, printed, including calendar blocks:		
	—Calendars of the ‘perpetual’ type or with replaceable blocks mounted on bases other than paper or paperboard	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	
	— Other	Manufacture from materials not classified in heading Nos 4909 or 4911	
ex Chapter 50	Silk; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn	Carding or combing of silk waste	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	waste and garneted stock), carded or combed		
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from ⁽⁷⁾ : —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	
5007	Woven fabrics of silk or of silk waste:	Manufacture from yarn ⁽⁷⁾	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from ⁽⁷⁾ : —raw silk or silk waste carded or combed or otherwise prepared for spinning, —natural fibres not carded or combed or otherwise prepared 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 ⁽⁷⁾	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting,

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
			raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
ex Chapter 52	Cotton; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5204 to 5207	Yarn and thread of cotton	Manufacture from ⁽⁷⁾ : —raw silk or silk waste carded or combed or otherwise prepared for spinning, —natural fibres not carded or combed or otherwise prepared for spinning, —chemical materials or textile pulp, or — paper-making materials	
5208 to 5212	Woven fabrics of cotton:	Manufacture from yarn ⁽⁷⁾	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from ⁽⁷⁾ : —raw silk or silk waste Carded or combed or otherwise prepared for spinning,	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		—natural fibres not carded or combed or otherwise prepared for spinning, —chemical materials or textile pulp, or — paper-making materials	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	Manufacture from yarn ⁽⁷⁾	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from ⁽⁷⁾ : —raw silk or silk waste carded or combed or otherwise prepared for spinning, —natural fibres not carded or combed or otherwise prepared for spinning, —chemical materials or textile pulp, or —paper-making materials	
5407 and 5408	Woven fabrics of man-made filament yarn:	Manufacture from yarn ⁽⁷⁾	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	<p>Manufacture from⁽⁷⁾ :</p> <p>—raw silk or silk waste carded or combed or otherwise prepared for spinning,</p> <p>—natural fibres not carded or combed or otherwise prepared for spinning,</p> <p>—chemical materials or textile pulp, or</p> <p>—paper-making materials</p>	
5512 to 5516	Woven fabrics of man-made staple fibres:	Manufacture from yarn ⁽⁷⁾	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	<p>Manufacture from ⁽⁷⁾:</p> <p>—coir yarn,</p> <p>—natural fibres,</p> <p>—chemical materials or textile pulp, or</p> <p>—paper making materials</p>	
5602	Felt, whether or not impregnated, coated, covered or laminated:		
	–Needle loom felt	<p>Manufacture from⁽⁷⁾:</p> <p>— natural fibres,</p> <p>—chemical materials or textile pulp</p>	
	–Other	<p>Manufacture from⁽⁷⁾:</p> <p>— natural fibres,</p> <p>—man-made staple fibres, or</p> <p>—chemical materials or textile pulp</p>	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:		
	Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered	
	–Other	Manufacture from ⁽⁷⁾ : —natural fibres not carded or combed or otherwise processed for spinning, —chemical materials or textile pulp, or — paper-making materials	
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from ⁽⁷⁾ : — natural fibres, —man-made staple fibres not carded or combed or otherwise processed for spinning, —chemical materials or textile pulp, or —paper-making materials	
5606	Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn; loop wale-yarn	Manufacture from ⁽⁷⁾ : —natural fibres, —man-made staple fibres not carded or combed or otherwise processed for spinning, —chemical materials or textile pulp, or —paper-making materials	
Chapter 57	Carpets and other textile floor coverings:		
	– Of needle loom felt	Manufacture from ⁽⁷⁾ : — natural fibres, or —chemical materials or textile pulp However jute fabric may be used as backing	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	– Of other felt	Manufacture from ⁽⁷⁾ : —natural fibres not carded or combed or otherwise processed for spinning, or —chemical materials or textile pulp	
	– Other	Manufacture from yarn ⁽⁷⁾ . However jute fabric may be used as backing However jute fabric may be used as backing	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	Manufacture from yarn ⁽⁷⁾	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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
5805	Hand-woven tapestries of the types gobelins, Flanders, aubusson, Beauvais and the like, and needle- worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture 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 40 % of the ex-works price of the product	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	Manufacture from yarn	
5903	Textile fabrics impregnated, coated, covered or laminated	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	with plastics, other than those of heading No 5902		as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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
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 ⁽⁷⁾	
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, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5906	Rubberised textile fabrics, other than those of heading No 5902:	Manufacture from yarn	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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		

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	therefore, whether or not impregnated:		
	–Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric	
	–Other	Manufacture in which all the materials used are classified within a heading other than that of the product	
5909 to 5911	Textile articles of a kind suitable for industrial use:		
	–Polishing discs or rings other than of felt of heading No 5911	Manufacture from yarn or waste fabrics or rags of heading No 6310	
	–Woven fabrics, of a kind commonly used in 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 No 5911	Manufacture from yarn ⁽⁷⁾ :	
	–Other	Manufacture from yarn ⁽⁷⁾ :	
Chapter 60	Knitted or crocheted fabrics	Manufacture from yarn ⁽⁷⁾ :	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:		
	–Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Manufacture from fabric	
	–Other	Manufacture from yarn ⁽⁷⁾ :	
Ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from fabric	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		
	– Embroidered	Manufacture from yarn ⁽⁷⁾⁽⁸⁾	Manufacture from unembroidered fabric provided the value of the

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
			unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽⁷⁾
	–Other	Manufacture from yarn ⁽⁷⁾⁽⁸⁾	Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted goods of heading Nos 6213 and 6214 used does not exceed 47,5 % of the ex-works price of the product
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212:		
	– Embroidered	Manufacture from yarn ⁽⁷⁾	Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽⁷⁾
	–Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ⁽⁷⁾	Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex- works price of the product ⁽⁷⁾
	–Interlinings for collars and cuffs, cut out	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 30 % of the ex-works price of the product	
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:		
	– Of felt, of non-wovens	Manufacture from ⁽⁷⁾ : —fibres, or —chemical materials or textile pulp	
	–Other:		
	–Embroidered	Manufacture from yarn ^{(8) (9)}	Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
	-Other	Manufacture from yarn ⁽⁷⁾⁽⁸⁾	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from yarn ⁽⁷⁾ :	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or land craft; 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 30 % of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 20 % of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; except for:	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 65	Headgear and parts thereof, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽⁸⁾	
6505	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; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽⁸⁾	
ex Chapter 66	Umbrellas, sun umbrellas, walking- sticks, seat-sticks, whips, riding- crops, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a	Manufacture from materials of any heading	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	basis of asbestos and magnesium carbonate		
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading No 7001	
7006	Glass of heading No 7003, 7004 or 7005, bent, edge worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:		
	<i>–glass plate substrate coated with dielectric thin film, semi conductor grade, in accordance with SEMII standards⁽¹⁰⁾</i>	<i>Manufacture materials of heading No 7006</i>	
	<i>– other</i>	<i>Manufacture from materials of heading No 7001</i>	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product or	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		Cutting of glassware, provided the value of the uncut glassware does not exceed 40 % of the ex-works price of the product	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018)	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>or</p> <p>Cutting of glassware, provided the value of the uncut glassware does not exceed 40 % of the ex-works price of the product</p> <p>or</p> <p>Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 40 % of the ex-works price of the product</p>	
ex 7019	Articles (other than yarn) of glass fibres	<p>Manufacture from:</p> <p>—uncoloured slivers, rovings, yarn or chopped strands, or</p> <p>—glass wool</p>	
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 40 % of the ex-works price of the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi precious stones	
7106, 7108 and 7110	Precious metals:		
	— Unwrought	Manufacture from materials not classified	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		within heading No 7106, 7108 or 7110 or Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110 or Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals	
	–Semi-manufactured or in powder form	Manufacture from unwrought precious metals	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product or	
		Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 40 % of the ex- works price of the product	
ex Chapter 72	Iron and steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
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 No 7206	
7217	Wire of iron or non-alloy steel	Manufacture from semi finished materials of heading No 7207	
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 No 7218	
7223	Wire of stainless steel	Manufacture from semi finished materials of heading No 7218	
ex 7224, 7225 to 7228	Semi-finished products, flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi finished materials of heading No 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading No 7206	
7302	Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross- ties), fish-plates, chairs, chair wedges, sole pates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading No 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo	Turning, drilling, reaming, threading, deburring and sandblasting of forged	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	1712), consisting of several parts	blanks the value of which does not exceed 30 % of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used	
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading No 7315 used does not exceed 40 % of the ex-works price of the product	
ex Chapter 74	Copper and articles thereof; except for:	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 40 % of the ex-works price of the product	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
7403	Refined copper and copper alloys, unwrought:		
	– Refined copper	Manufacture in which all the materials used are classified within a heading	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		other than that of the product	
	–Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
7405	Master alloys of copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 40 % of the ex-works price of the product	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 40 % of the ex-works price of the product	
7601	<i>Unwrought aluminium</i>	<i>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 or</i>	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
7602	Aluminium waste or scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture in which: —all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; —the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 77	Reserved for possible future use in HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 40 % of the ex-works price of the product	
7801	Unwrought lead:		
	– Refined lead	Manufacture from ‘bullion’ or ‘work’ lead	
	–Other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(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; —the value of all the materials used does not exceed 40 % of the ex-works price of the product	
7901	Unwrought zinc	Manufacture in which all the materials used is classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used	
7902	Zinc waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8001	Unwrought tin	Manufacture in which all the materials used is classified within a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 81	Other base metals; cermets; articles thereof:		

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	–Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 40 % of the ex-works price of the product	
	–Other	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
8206	Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified within a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 10 % 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 screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture in which: —all the materials used are classified within heading other than that of the product; —the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 30 % of the ex-works price of the product	
ex 8211	Knives with cutting blades, serrated or not (including	Manufacture in which all the materials used is classified within a heading other than that of the	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	pruning knives), other than knives of heading No 8208	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 is classified within a heading other than that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter- knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used is 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 is classified within a heading other than that of the product. However, the other materials of heading No 8302 may be used provided their value does not exceed 15 % of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used is classified within a heading other than that of the product. However, the other materials of heading No 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; —the value of all the materials used does not	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		exceed 30 % of the ex-works price of the product	
ex 8401	Nuclear fuel elements	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the final product	
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the product
8403 and 8404	Central heating boilers other than those of heading No 8402 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading No 8403 or 8404	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi diesel engines)	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading No 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8411	Turbo-jets, turbo propellers and other gas turbines	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		exceed 30 % of the ex-works price of the product	
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture in which: —all the materials used are classified within a heading other than that of the product; the value of all the materials used 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 25 % of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415	Manufacture in which: —all the materials used are classified within a heading other than that of the product —the value of all the materials used does not exceed 30 % of the ex-works price of the product; —the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex- works price of the product

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 8419	Machines for wood, paper pulp and paperboard industries	<p>Manufacture:</p> <p>—in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> <p>—where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 20 % 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 product
8420	Calendaring or other rolling machines, other than for metals or glass, and cylinders therefore	<p>Manufacture:</p> <p>—in which the value of all the materials used does not exceed 30 % of the ex-works price of the product;</p> <p>—where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 20 % 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 product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	<p>Manufacture in which:</p> <p>—all the materials used are classified within a heading other than that of the product;</p> <p>—the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	<p>Manufacture:</p> <p>—in which the value of all the materials used does not exceed 30 % of the ex-works price of the product;</p> <p>—where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8429	Self-propelled bulldozers, angle dozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders,		

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	tamping machines and road rollers:		
	–Road rollers	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
	–Other	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; —where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
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 30 % of the ex-works price of the product; —where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; —where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product;	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		—where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 20 % of the ex-works price of the product	
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of headings Nos 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8452	Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:		
	–Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; —where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used; —the thread tension, crochet and zigzag mechanisms used are already originating	
	–Other	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings Nos 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating	Manufacture in which the value of all the materials	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	machines, automatic data processing machines, duplicating machines, stapling machines)	used does not exceed 30 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packing's; mechanical seals	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture in which —all the materials used are classified within a heading other than that of the product; —the value of all the materials used 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 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product;	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		—where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 10 % of the ex-works price of the product	
8502	Electric generating sets and rotary converters	<p>Manufacture:</p> <p>—in which the value of all the materials used does not exceed 30 % of the ex-works price of the product;</p> <p>—where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 10 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
ex 8518	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	<p>Manufacture:</p> <p>—in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; and</p> <p>—where 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 product
8519	Turntables (record-decks), record-players, cassette- players and other sound reproducing apparatus, not incorporating a sound recording device	<p>Manufacture:</p> <p>—in which the value of all the materials used does not exceed 30 % of the ex-works price of the product;</p> <p>—where 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 product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not	<p>Manufacture:</p> <p>—in which the value of all the materials used does not</p>	Manufacture in which the value of all the materials used does not exceed 30 %

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	incorporating a sound reproducing device	exceed 30 % of the ex-works price of the product; —where the value of all the non-originating materials used does not exceed the value of the	of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; —where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of heading Nos 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:		
	—Matrices and masters for the production of records	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
	—Other	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; —where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 10 % of the	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		ex-works price of the product	
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders	<p>Manufacture:</p> <p>—in which the value of all the materials used does not exceed 30 % of the ex-works price of the product;</p> <p>—where 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 product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	<p>Manufacture:</p> <p>—in which the value of all the materials used does not exceed 30 % of the ex-works price of the product;</p> <p>—where 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 product
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	<p>Manufacture:</p> <p>—in which the value of all the materials used does not exceed 30 % of the ex-works price of the product;</p> <p>—where 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 product
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	<p>Manufacture:</p> <p>—in which the value of all the materials used does not exceed 30 % of the ex-works price of the product;</p> <p>—where 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 product
8529	Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528:		
	—Suitable for use solely or principally with video recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 30 %	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		of the ex-works price of the product	
	–Other	<p>Manufacture:</p> <p>—in which the value of all the materials used does not exceed 30 % of the ex-works price of the product;</p> <p>—where 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 product
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	<p>Manufacture:</p> <p>—in which the value of all the materials used does not exceed 30 % of the ex-works price of the product;</p> <p>—where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517	<p>Manufacture:</p> <p>—in which the value of all the materials used does not exceed 30 % of the ex-works price of the product;</p> <p>—where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8541	Diodes, transistors and similar semi conductor devices, except wafers not yet cut into chips	<p>Manufacture in which:</p> <p>—all the materials used are classified within a heading other than that of the product;</p> <p>—the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8542	Electronic integrated circuits and micro assemblies	<p>Manufacture:</p> <p>—in which the value of all the materials used does not</p>	Manufacture in which the value of all the materials used does not exceed 25 %

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		exceed 30 % of the ex-works price of the product; —where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product	of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No 8546; electrical conduit tubing and joints therefore, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	specified or included elsewhere in this Chapter		
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland 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; —the value of all the materials used 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 30 % of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, 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; —the value of all the materials used 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 30 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:		

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	–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 30 % of the ex-works price of the product;</p> <p>—where 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 product</p>
	– –Exceeding 50 cc	<p>Manufacture:</p> <p>—in which the value of all the materials used does not exceed 30 % of the ex-works price of the product;</p> <p>—where 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 product</p>
	–Other	<p>Manufacture:</p> <p>—in which the value of all the materials used does not exceed 30 % of the ex-works price of the product;</p> <p>—where 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 30 % of the ex-works price of the product</p>
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified in heading No 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8715	Baby carriages and parts thereof	<p>Manufacture in which:</p> <p>—all the materials used are classified within a heading other than that of the product;</p> <p>—the value of all the materials used does not exceed 30 % 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 product</p>

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
8716	Trailers and semi trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture in which: —all the materials used are classified within a heading other than that of the product;	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading including other materials of heading No 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of 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 30 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts	Manufacture in which the value of all the materials used does not exceed 30 %	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	of or fittings for instruments or apparatus, other than such elements of glass not optically worked	of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
ex 9005	Binoculars, monocular, other optical telescopes, and mountings therefore, except for astronomical refracting telescopes and mountings therefore	<p>Manufacture in which:</p> <p>—all the materials used are classified within a heading other than that of the product;</p> <p>—the value of all the materials used does not exceed 30 % of the ex-works price of the product;</p> <p>—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 product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	<p>Manufacture in which:</p> <p>—all the materials used are classified within a heading other than that of the product;</p> <p>—the value of all the materials used does not exceed 30 % of the ex-works price of the product;</p> <p>—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 product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	<p>Manufacture in which:</p> <p>—all the materials used are classified within a heading other than that of the product;</p> <p>—the value of all the materials used does not exceed 30 % of the ex-works price of the product;</p> <p>—the value of all the non-originating materials used does not exceed the value</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		of the originating materials used	
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or micro projection	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 30 % of the ex-works price of the product; —the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
9015	Surveying (including photogram metrical 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 30 % of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other		

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	electro-medical apparatus and sight-testing instruments:		
	–Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading No 9018	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	–Other	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used 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 25 % of the ex-works price of the product
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; —the value of all the materials used 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 25 % of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor	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 30 % 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
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 30 % of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, Polari meters, refract meters, 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 30 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefore:		
	– Parts and accessories	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
	– Other	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; —where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading Nos 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities,	Manufacture in which the value of all the materials used does not exceed 30 %	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	of the ex-works price of the product	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
9105	Other clocks	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; —where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture: —in which the value of all the materials used does not exceed 30 % of the ex-works price of the product; —where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock	Manufacture: —in which the value of all the materials used does not	Manufacture in which the value of all the materials used does not exceed 30 %

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
	movements, assembled; rough watch or clock movements	exceed 30 % of the ex-works price of the product; —where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 10 % of the ex-works price of the product	of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used 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 30 % of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used 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 30 % of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof:		
	—Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
	—Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40 %	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		of the ex-works price of the product	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	<p>Manufacture in which all the materials used are classified in a heading other than that of the product</p> <p>or</p> <p>Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided:</p> <p>—its value does not exceed 20 % of the ex-works price of the product;</p> <p>—all the other materials used are already originating and are classified in a heading other than heading No 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 product
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
9503	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 9506	Golf clubs and parts thereof	Manufacture in which all the materials used is 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 is classified within a heading other than that of the product	
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from 'worked' carving materials of the same heading	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 10 % of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	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	

HS heading No	Description of product	Working or processing carried out on non- originating materials that confers originating status	
(1)	(2)	(3) or (4)	
		exceed 40 % of the ex-works price of the product	
9608	Ball-points pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; penholders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609	Manufacture in which all the materials used are classified within a heading other than that of the product. However, nibs or nib-points classified within the same heading may be used	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading No 9613 used does not exceed 30 % of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all the materials used are classified within a heading other than that of the product	

(1) The exception concerning the Zea indurata maize is applicable until 31.12.2002.

(2) For the special conditions relating to 'specific processes' see Introductory Notes 7.1 and 7.3.

(3) For the special conditions relating to 'specific processes' see Introductory Note 7.2.

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

(5) A 'group' is regarded as any part of the heading separated from the rest by a semi colon.

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

- ⁽⁷⁾ The following foils shall be considered as highly transparent: foils, the optical dimming of which – measured according to ASTM-D 1003 by Gardner Hazemeter (i.e. Hazefactor) – is less than 2 percent.
- ⁽⁸⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- ⁽⁹⁾ See Introductory Note 6.
- ⁽¹⁰⁾ For knitted or crocheted articles, not elastic or rubberized, obtained by sewing or assembly pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.
- ⁽¹¹⁾ SEMII-Semiconductor Equipment and Materials Institute Incorporate

Appendix III Form for movement certificate

1. Movement certificates EUR.1 shall be made out on the form of which a specimen appears in this Appendix. This form shall be used and be printed in one or more of the official languages in which the Agreement is drawn up. Certificates that are handwritten shall be completed in ink and in capital letters.
2. Each certificate shall measure 210 × 297 millimetres, a tolerance of up to plus 8mm 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 grams per square meter. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
3. The exporting State may reserve the right to print the certificates itself 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>	EUR.1 N° A		
See notes overleaf before completing this form			
3. Consignee <i>(name, full address, country)(optional)</i>	2. Certificate used in preferential trade between <div style="text-align: center; padding: 20px;"> and </div> <i>(insert appropriate countries, groups of countries or territories concerned)</i>		
	4. Countries, groups of countries or territories in which the products are considered as originating	5. Countries, groups of countries or territories of destination	
6. Transport details <i>(optional)</i>	7. Remarks		
8. Item number; marks, numbers, number and kind of package ⁽¹⁾; description of goods	9. Gross mass (kg) or other measure (l, m³, etc.)	10. Invoices <i>(optional)</i>	

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (name, full address, country)	EUR.1		N° A
	See notes overleaf before completing this form		
	2. Certificate used in preferential trade between		
3. Consignee (name, full address, country)(optional)	and		
	(insert appropriate countries, groups of countries or territories concerned)		
	4. Countries, groups of countries or territories in which the products are considered as originating	5. Countries, groups of countries or territories of destination	
6. Transport details (optional)	7. Remarks		
8. Item number; marks, numbers, number and kind of package ⁽¹⁾ ; description of goods		9. Gross mass (kg) or other measure (l, m ³ , etc.)	10. Invoices (optional)

⁽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 conditions required for the issue of the attached certificate;

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

.....

.....

.....

.....

SUBMIT the following supporting documents ⁽¹⁾:

.....

.....

.....

.....

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

REQUEST the issue of the attached certificate for these goods.

.....
(Place and date)

.....
(Signature)

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

Appendix 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 authorisation 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 21 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 has to be indicated.

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

⁽⁴⁾ See Article 20 paragraph 5 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.

Appendix 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 Cameroon 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 26 paragraph 3 of this Protocol), the name of the document concerned shall be mentioned instead of the word 'invoice'

⁽²⁾ The UK, European Union, Cameroon or OCT. Where it has to do with Cameroon the EU or OCT a reference must also be made to the United Kingdom customs office holding any EUR.1 (s) concerned, giving the No of the certificate(s) concerned and, if possible, the relevant customs entry No involved.

⁽³⁾ Place and date

⁽⁴⁾ Name and function in company

⁽⁵⁾ Signature

Appendix V B Supplier Declaration for Products not having Preferential Original Status

I, the undersigned, declare that the goods listed on this invoice ... ⁽¹⁾ were produced in ... ⁽²⁾ and incorporate the following components or materials which do not have Cameroon, UK, OCT or European Union origin 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 26 paragraph 3 of this Protocol), the name of the document concerned shall be mentioned instead of the word 'invoice' '

⁽²⁾ The UK, European Union, Cameroon, OCT.

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

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

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

⁽⁶⁾ 'and have undergone the following processing in the UK, European Union, Cameroon, OCT ...', 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

Appendix VI Information Certificate

1. The form of information certificate given in this Appendix shall be used and be printed in one or more of the official languages in which the Agreement is drawn up. 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 be on A4 format (210 × 297 millimetres), a tolerance of up to plus 8mm 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 60 grams per square meter.
3. The national administrators may reserve the right to print the forms themselves or may have them printed by printers approved by them. In the latter case, each form must include a reference to such approval. The forms shall bear the name and address of the printer or a mark by which the printer can be identified.

1. Exporter ⁽¹⁾		<div>INFORMATION CERTIFICATE</div> <div>To facilitate the issue of</div> <div>MOVEMENT CERTIFICATE</div> <div>For preferential trade between</div> <div>UNITED KINGDOM</div> <div>and</div> <div>CAMEROON</div>	
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⁾ <div>Form n°</div> <div>Series.....</div> <div>Date</div>			
GOODS AT THE TIME OF SHIPMENT TO THE STATE OF DESTINATION			
8. Marks, number, quantity and kind of package	9. Harmonised commodity description system Heading/subheading number (HS code)	10. Quantity ⁽³⁾	
		11. Value ⁽⁴⁾	
IMPORTED GOODS USED			
12. Harmonised commodity description system 13. Country of origin 14. Quantity ⁽³⁾ 15. Heading/subheading number (HS code)		Value ⁽²⁾⁽⁵⁾	
16. Nature of working or processing carried out			
17. Remarks			
18. CUSTOMS ENDORSEMENT Declaration certified: Document Form.....n°..... Customs office..... Date		19. DECLARATION BY THE SUPPLIER I, the undersigned, declare that the information on this certificate is accurate Place....., Date	

Appendix VII

Overseas Countries and Territories

Within the meaning of this Protocol 'overseas countries and territories' shall mean the countries and territories listed below:

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

1. Country having special relations with the Kingdom of Denmark:

- Greenland.

2. Overseas territories of the French Republic:

- New Caledonia and Dependencies,
- French Polynesia,
- French Southern and Antarctic Territories,
- Wallis and Futuna Islands.

3. Territorial collectivities of the French Republic:

- Mayotte,
- Saint Pierre and Miquelon.

4 Overseas countries of the Kingdom of the Netherlands:

- Aruba,
- Netherlands Antilles:
 - Bonaire,
 - Curaçao,
 - Saba,
 - Sint Eustatius,
 - Sint Maarten.

5. British overseas countries and territories:

- Anguilla,
- Cayman Islands,
- Falkland Islands,
- South Georgia and South Sandwich Islands,
 - Montserrat,
 - Pitcairn,
- Saint Helena, Ascension Island, Tristan da Cunha,
 - British Antarctic Territory,
 - British Indian Ocean Territory,
 - Turks and Caicos Islands,
 - British Virgin Islands.

E03353918

978-1-5286-5692-4