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Contents

I *Acts whose publication is obligatory*

- ★ Council Regulation (EEC) No 1598/88 of 24 May 1988 on the application of Decision No 1/88 of the EEC-Austria Joint Committee amending Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation 1
- Decision No 1/88 of the EEC-Austria Joint Committee of 27 January 1988 amending Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation 2
- Joint Declaration concerning the review of the changes to the origin rules as a result of the introduction of the harmonized system 4
- Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation 5

- ★ Council Regulation (EEC) No 1599/88 of 24 May 1988 on the application of Decision No 1/88 of the EEC-Finland Joint Committee amending Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation 71
- Decision No 1/88 of the EEC-Finland Joint Committee of 25 February 1988 amending Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation 72
- Joint Declaration concerning the review of the changes to the origin rules as a result of the introduction of the harmonized system 74
- Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation 75

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Acts whose titles are printed in light type are those relating to day-to-day management of agricultural matters, and are generally valid for a limited period.

The titles of all other Acts are printed in bold type and preceded by an asterisk.

I

(Acts whose publication is obligatory)

COUNCIL REGULATION (EEC) No 1598/88

of 24 May 1988

on the application of Decision No 1/88 of the EEC-Austria Joint Committee amending Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 113 thereof,

Having regard to the proposal from the Commission,

Whereas the Agreement between the European Economic Community and the Republic of Austria was signed on 22 July 1972 and entered into force on 1 January 1973;

Whereas, by virtue of Article 28 of Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation, which forms an integral part of the above Agreement, the Joint Committee has adopted Decision No 1/88 amending Protocol 3;

Whereas it is necessary to apply this Decision in the Community,

HAS ADOPTED THIS REGULATION:

Article 1

Decision No 1/88 of the EEC-Austria Joint Committee shall apply in the Community.

The text of the Decision is attached to this Regulation.

Article 2

This Regulation shall enter into force on the day of its publication in the *Official Journal of the European Communities*

It shall apply from 1 January 1988.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 24 May 1988.

For the Council

The President

H.-D. GENSCHER

**DECISION No 1/88 OF THE EEC-AUSTRIA
JOINT-COMMITTEE****of 27 January 1988****amending Protocol 3 concerning the definition of the concept of 'originating products'
and methods of administrative cooperation**

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Economic Community and the Republic of Austria, signed in Brussels on 22 July 1972,

Having regard to Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation, and in particular Article 28 thereof,

Whereas the origin rules contained in Protocol 3 are based on the use of the Customs Cooperation Council Nomenclature; whereas the Customs Cooperation Council approved the 'International Convention on the Harmonized Commodity Description and Coding System' (hereinafter referred to as the harmonized system) on 14 June 1983; whereas it is the intention that, as from 1 January 1988, the harmonized system will replace the current nomenclature for the purposes of international trade; whereas it is therefore necessary to adopt the rules of origin contained in Protocol 3 so that they are based on the use of the harmonized system;

Whereas, in the light of experience, the presentation of the origin rules could be improved by grouping all the exceptions to the basic change of heading rule into one list and by providing detailed guidance on how it should be interpreted;

Whereas it is necessary to amend Articles 2, 5 and 6 and the explanatory notes in Annex I as a consequence of the adoption of a single list;

Whereas, for the purposes of implementing the Agreement, the rules of origin laid down, as regards both the conditions under which products acquire the status of originating products and proof of such status and the detailed rules for verifying it in accordance with the said Protocol, have been amended by a number of EEC-Austria Joint Committee Decisions; whereas other Decisions of the said EEC-Austria Joint Committee have introduced certain procedures simplifying implementation of that Protocol;

Whereas it is therefore appropriate for the proper functioning of the Agreement to incorporate in a single text all the provisions in question with a view to facilitating the work of users and customs administrations,

HAS DECIDED AS FOLLOWS:

Article 1

The text of Protocol 3 as amended and supplemented by Decisions No 2/85, No 1/86, No 2/86, No 3/86, No 1/87, No 2/87 and No 3/87 is hereby replaced by the text annexed to this Decision.

Article 2

1. Products which were exported before 1 January 1988, accompanied by an EUR. 1 certificate, form EUR. 2 or by an invoice containing the exporter's declaration as provided for in Annex V to Protocol 3, shall be considered as originating under the rules in force on 1 January 1988.

2. EUR. 1 certificates, forms EUR. 2 or the invoices containing the exporter's declaration as provided for in Annex V to Protocol 3, issued or made out before 1 January 1988 under the rules in force before that date shall be accepted up to and including 30 April 1988 according to the rules in force when they were issued.

Forms EUR. 2 fulfilling the conditions set out in Articles 8 (1) (b) and 14 of Protocol 3 to the Agreement between the European Economic Community and the Republic of Austria in force on 30 June 1987, including forms EUR. 2 carrying the entry 'EFTA-SPAIN-TRADE' used in the framework of direct trade between Spain and Austria or one of the five other countries mentioned in Article 2 of Protocol 3, may continue to be completed and accepted up to and including 30 June 1988.

3. LT certificates issued before 1 January 1988, under the rules applicable before that date, shall be accepted within their period of validity where this expires on or after 1 January 1988.

Invoices made out on or after 1 January 1988 referring to an LT certificate, issued before 1 January 1988, shall be accepted within the four months following the expiry date of the LT certificate given on these invoices.

4. The provisions of Article 9 (5) and (6) of Protocol 3 shall also apply in the cases of goods exported before 1 January 1988 and retrospective or duplicate EUR. 1 certificates may be issued under the rules in force before that date.

Article 3

This Decision shall apply from 1 January 1988.

Done at Brussels, 27 January 1988.

For the Joint Committee

The President

P. BENAVIDES

Joint Declaration concerning the review of the changes to the origin rules as a result of the introduction of the harmonized system

Where, following the amendments made to the Nomenclature, the new rules introduced by Decision No 1/88 alter the substance of any rule existing prior to Decision No 1/88, and it appears that such alteration results in a situation prejudicial to the interest of the sectors concerned, then, if one of the contracting parties so requests in the period up to and including 31 December 1990, an examination shall be made as a matter of urgency by the Joint Committee, of the need to restore the substance of the rule concerned as it was before Decision No 1/88.

In any case the Joint Committee shall decide to restore, or not to restore, the substance of the rule concerned within a period of three months of the request being made to it by either of the parties to the Agreement.

If the substance of the rule concerned is restored, then the parties to the Agreement shall also provide the legal framework necessary to ensure that any customs duties paid on the products concerned imported after 1 January 1988 can be reimbursed.

PROTOCOL 3

concerning the definition of the concept of 'originating products' and methods of administrative cooperation

TITLE I

Definition of the concept of 'originating products'

Article 1

For the purpose of implementing the Agreement, and without prejudice to the provisions of Articles 2 and 3 of this Protocol, the following products shall be considered as:

1. products originating in the Community:

- (a) products wholly obtained in the Community;
- (b) products obtained in the Community in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in Austria;

2. products originating in Austria:

- (a) products wholly obtained in Austria;
- (b) products obtained in Austria in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in the Community.

The products in Annex II shall be temporarily excluded from the scope of this Protocol. Nevertheless, the arrangements regarding administrative cooperation and Article 23 shall apply *mutatis mutandis* to these products.

Article 2

1. Inasmuch as trade between the Community and Finland, Iceland, Norway, Sweden or Switzerland and between Austria and the latter five countries, and also between each of those five countries themselves is governed by Agreements containing rules identical to those in this Protocol, the following products shall also be considered as:

- A. products originating in the Community: those products referred to in Article 1 (1) which, after being exported from the Community, have undergone no working or processing in any of those five countries or have not undergone sufficient working or processing there to confer on them the status of products originating in any of those

countries by virtue of provisions corresponding to those of Article 1 (1) (b) or (2) (b) of this Protocol contained in the Agreements referred to above, provided that:

- (a) only products originating in any of those five countries or in the Community or in Austria have been used in the course of the working or processing;
- (b) where a percentage rule limits, in the list in Annex III, the proportion in value of non-originating products that can be incorporated under certain circumstances, the added value has been acquired in each of the countries in accordance with the percentage rules and with the other rules contained in the said list, without any possibility of cumulation from one country to another;

B. products originating in Austria: those products referred to in Article 1 (2) which, after being exported from Austria have undergone no working or processing in any one of these five countries or have undergone working or processing insufficient to confer on them the status of products originating in any of those countries by virtue of provisions corresponding to those of Article 1 (1) (b) or (2) (b) of this Protocol contained in the Agreements referred to above, provided that:

- (a) only products originating in any one of those five countries or in the Community or in Austria have been used in the course of the working or processing;
- (b) where a percentage rule limits, in the list in Annex III, the proportion in value of non-originating products that can be incorporated under certain circumstances, the added value has been acquired in each of the countries in accordance with the percentage rules and with the other rules contained in the said list without any possibility of cumulation from one country to another.

2. For the purpose of implementing paragraph 1 (A) (a) and (B) (a), the fact that products other than those referred to therein are used in a proportion not exceeding in total value 5 % of the value of the products obtained and imported into Austria or the Community does not affect the determination of origin of the latter products, provided that they would not have caused the products exported from the Community or Austria in the first place to lose their status of products originating in the Community or in Austria had they been incorporated there.

3. In the cases referred to in paragraph 1 (A) (b) and (B) (b) and paragraph 2, no non-originating product may be incorporated if it only undergoes the working or processing provided for in Article 5 (5).

Article 3

Notwithstanding the provisions of Article 2 and provided that all the conditions laid down in that Article are nevertheless fulfilled, the products obtained shall not continue to be considered as products originating in the Community or in Austria respectively unless the value of the products worked or processed originating in the Community or in Austria represents the highest percentage of the value of the products obtained. If this is not so, the latter products are considered as originating in the country where the added value acquired represents the highest percentage of their value.

Article 4

The following shall be considered as wholly obtained either in the Community or in Austria within the meaning of Article 1 (1) (a) and (2) (a):

- (a) mineral products extracted from their soil or from their 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 sea fishing and other products taken from the sea by their vessels;
- (g) products made aboard their factory ships exclusively from products referred to in subparagraph (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) goods produced there exclusively from products specified in subparagraphs (a) to (i).

Article 5

1. The expressions 'Chapters' and 'headings' used in this Protocol shall mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the 'Harmonized Commodity Description and Coding System' (hereinafter referred to as the harmonized system or HS).

The expression 'classified' shall refer to the classification of a product or material within a particular heading.

2. For the purposes of Article 1, non-originating materials are considered to be sufficiently worked or processed when the product obtained is classified within a heading which is different from those within which all the non-originating materials used in its manufacture are classified, subject to the provisions of paragraphs 3, 4 and 5.

3. For a product mentioned in columns 1 and 2 of the list in Annex III, the conditions set out in column 3 for the product concerned must be fulfilled instead of the rule in paragraph 2.

4. For the products of Chapters 84 to 91 inclusive, as an alternative to satisfying the conditions set out in column 3, the exporter may opt to apply the conditions set out in column 4 instead.

5. For the purpose of implementing Article 1 (1) (b) and (2) (b) the following shall still be considered as insufficient working or processing to confer the status of originating product, whether or not there is a change of heading:

- (a) operations to ensure the preservation of merchandise 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 removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
- (c) (i) changes of packing and breaking up and assembly of consignments;
(ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packing operations;
- (d) affixing marks, labels or other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating either in the Community or in Austria;
- (f) simple assembly of parts of articles to constitute a complete article;
- (g) a combination of two or more operations specified in subparagraphs (a) to (f);
- (h) slaughter of animals.

Article 6

1. The term 'value' in the list in Annex III shall mean the customs value at the time of the import 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.

Where the value of the originating materials used needs to be established, this paragraph shall be applied *mutatis mutandis*.

2. The term 'ex-works price' in the list in Annex III and paragraph 3 below shall mean the ex-works price of the product obtained minus any internal taxes which are, or may be, repaid when the product obtained is exported.

3. Where Articles 2 and 3 apply, 'added value acquired' shall be understood as meaning the difference between the ex-works price of the goods obtained, minus any internal taxes which are, or may be, repaid when the product obtained is exported from the country concerned or from the Community and the customs value of all the products imported and worked or processed in that country or in the Community.

Article 7

Goods originating in Austria or in the Community and constituting one single shipment which is not split up may be transported through territory other than that of the Community, Austria, Finland, Iceland, Norway, Sweden or Switzerland, with, should the occasion arise, transshipment or temporary warehousing in such territory, provided that the crossing of the latter territory, provided that the crossing of the latter territory is justified for geographical reasons, that the goods have remained under the surveillance of the customs authorities in the country of transit or of warehousing, that they have not entered into the commerce of such countries or been delivered for home use there and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

TITLE II

Arrangements for administrative cooperation

Article 8

1. Originating products within the meaning of this Protocol shall, on import into the Community or Austria, benefit from the Agreement upon submission of one of the following:

(a) an EUR. 1 movement certificate, hereinafter referred to as 'an EUR. 1 certificate', or an EUR. 1 certificate, valid for a long term, and invoices referring to such certificate, made out in accordance with Article 13. A specimen of the EUR. 1 certificate is given in Annex IV to this Protocol;

(b) an invoice bearing the exporter's declaration as given in Annex V to this Protocol, made out in accordance with Article 13;

(c) an invoice bearing the exporter's declaration as given in Annex V to this Protocol, made out by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed 4 400 ECU.

2. The following originating products within the meaning of this Protocol shall, on importation into the Community or into Austria, benefit from the Agreement without it being necessary to produce any of the documents referred in in paragraph 1:

(a) products sent as small packages from private persons to private persons, provided that the value of the products does not exceed 310 ECU;

(b) products forming part of travellers' personal luggage, provided that the value of the products does not exceed 880 ECU.

These provisions shall be applied only when such products are not imported by way of trade and have been declared as meeting the conditions required for the application of the Agreement, and where there is no doubt as to the veracity of such declaration.

Importations 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 importations by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.

3. Amounts in the national currency of the exporting State equivalent to the amounts expressed in ECU shall be fixed by the exporting State and communicated to the other parties to the Agreement. When the amounts are more than the corresponding amounts fixed by the importing State, the importing State shall accept them if the goods are invoiced in the currency of the exporting State.

If the goods are invoiced in the currency of another Member State of the Community or another country mentioned in Article 2 of this Protocol, the importing State shall recognize the amount notified by the country concerned.

4. Up to and including 30 April 1989, the ECU, to be used in any given national currency shall be the equivalent in that national currency of the ECU as at 1 October 1986. For each successive period of two years, it shall be the equivalent in that national currency of the ECU as at the first working day in October in the year immediately preceding that two-year period.

5. 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 are not separately invoiced are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

6. Sets within the meaning of general rule 3 of the harmonized system shall be regarded as originating when all component articles are originating products. Nevertheless, when a set is composed of originating and non-originating articles, the set as a whole shall be regarded as originating provided that the value of the non-originating articles does not exceed 15 % of the ex-works price of the set.

Article 9

1. An EUR.1 certificate shall be issued by the customs authorities of the exporting State when the goods to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.

2. The EUR.1 certificate shall be issued by the customs authorities of a Member State of the European Economic Community if the goods to be exported can be considered as products originating in the Community within the meaning of Article 1 (1) of this Protocol. The EUR.1 certificate shall be issued by the customs authorities of Austria if the goods to be exported can be considered as products originating in Austria within the meaning of Article 1 (2) of this Protocol.

3. The customs authorities of the Member States of the Community or Austria may issue EUR.1 certificates under the conditions laid down in the Agreements referred to in Article 2 of this Protocol if the goods to be exported can be considered as products originating in the Community, in Austria or in Finland, Iceland, Norway, Sweden or Switzerland within the meaning of Article 2 and, where applicable, Article 3 of this Protocol and provided that the goods covered by the EUR.1 certificates are in the Community or in Finland.

Where Article 2, and where appropriate, Article 3 of this Protocol are applied, the EUR.1 certificates shall be issued by the customs authorities of each of the countries concerned where the goods have either been held before their re-exportation in the same state or undergone the working or processing referred to in Article 2 of this Protocol, upon presentation of the EUR.1 certificates issued previously.

4. An EUR.1 certificate may be issued only where it can serve as the documentary evidence required for the purpose of implementing the preferential treatment provided for in the Agreement.

The date of issue of the EUR.1 certificate must be indicated in the box on the EUR.1 certificate reserved for the customs authorities.

5. In exceptional circumstances an EUR.1 certificate may also be issued after exportation of the goods to which it relates if it was not issued at the time of exportation because of errors, involuntary omissions or special circumstances.

The customs authorities may issue an EUR.1 certificate retrospectively only after verifying that the particulars supplied in the exporter's application agree with those on the corresponding document.

EUR.1 certificates issued retrospectively must be endorsed with one of the following:

'EXPEDIDO A POSTERIORI', 'UDSTEDT EFTERFØLGENDE', 'NACHTRÄGLICH AUSGESTELLT', 'ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΠΕΡΩΝ', 'ISSUED RETROSPECTIVELY', 'DÉLIVRÉ A POSTERIORI', 'RILASCIATO A POSTERIORI', 'AFGEGEVEN A POSTERIORI', 'EMITIDO A POSTERIORI', 'ÚTGEFID EFTIR Á', 'UTSTEDT SENERE', 'ANNETTU JÄLIKÄTEEN', 'UTFÄRDAT I EFTERHAND'.

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

'DUPLICADO', 'DUPLIKAT', 'DUPLIKAT', 'ΑΝΤΙΓΡΑΦΟ', 'DUPLICATE', 'DUPLICATA', 'DUPLICATO', 'DUPLICAAT', 'SEGUNDA VIA', 'EFTIRRIT', 'DUPLIKAT', 'KAKSOISKAPPALE', 'DUPLIKAT'.

The duplicate, which must bear the date of issue of the original EUR.1 certificate shall take effect as from the date.

7. The endorsements referred to in paragraphs 5 and 6 shall be inserted in the 'Remarks' box on the EUR.1 certificate.

8. It shall always be possible to replace one or more EUR.1 certificates by one or more EUR.1 certificates, provided that this is done at the customs office where the goods are located.

9. For the purpose of verifying whether the conditions stated in paragraphs 2 and 3 have been met, the customs authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

Article 10

1. An EUR.1 certificate shall be issued only on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative, on the form, a specimen of which is given in Annex IV to this Protocol, which shall be completed in accordance with this Protocol.

2. It shall be the responsibility of the customs authorities of the exporting country to ensure that the form referred to in paragraph 1 is properly completed. In particular, they shall check whether the box reserved for the description of the goods has been completed in such a manner as to exclude any possibility of fraudulent additions. To this end, the description of the goods must be given without leaving any blank lines. Where the box

is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. Since the EUR.1 certificate constitutes the documentary evidence for the application of the preferential tariff and quota arrangements laid down in the Agreement, it shall be the responsibility of the customs authorities of the exporting country to take any steps necessary to verify the origin of the goods and to check the other statements on the certificate.

4. When an EUR.1 certificate is issued within the meaning of Article 9 (5) of this Protocol after the goods to which it relates have actually been exported, the exporter must in the application referred to in paragraph 1:

- indicate the place and date of exportation of the goods to which the EUR.1 certificate relates,
- certify that no EUR.1 certificate was issued at the time of exportation of the goods in question, and state the reasons.

5. Applications for EUR.1 certificates and the EUR.1 certificates referred to in the second subparagraph of Article 9 (3) of this Protocol, upon presentation of which new EUR.1 certificates are issued, must be preserved for at least two years by the customs authorities of the exporting country.

Article 11

1. EUR.1 certificates shall be made out on the form, a specimen of which is given in Annex IV to this Protocol. This form shall be printed in one or more of the languages in which the Agreement is drawn up. EUR.1 certificates shall be made out in one of those languages and in accordance with the provisions of the domestic law of the exporting State; if they are handwritten, they shall be completed in ink in capital letters.

2. The EUR.1 certificate shall be 210 × 297 millimetres. A tolerance of up to plus 8 millimetres or minus 5 millimetres in the length may be allowed. The paper used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 25 grams per square metre. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

3. The Member States of the Community and Austria may reserve the right to print the EUR.1 certificates themselves or may have them printed by printers approved by them. In the latter case, each EUR.1 certificate must include a reference of such approval. In addition, the EUR.1 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, whether or not printed, by which it can be identified.

Article 12

1. An EUR.1 certificate must be submitted, within four months of the date of issue by the customs authorities

of the exporting State, to the customs authorities of the importing State where the goods are entered, in accordance with the procedures laid down by that State. The said authorities may require a translation of a certificate. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the goods meet the conditions required for the implementation of the Agreement.

2. Without prejudice to Article 5 (5) of this Protocol, where, at the request of the person declaring the goods at customs a dismantled or non-assembled article falling within Chapter 84 or 85 of the harmonized system is imported by instalments under the conditions laid down by the competent authorities. It shall be considered to be a single article and an EUR.1 certificate may be submitted for the whole article upon importation of the first instalment.

3. An EUR.1 certificate which is submitted to the customs authorities of the importing State 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 the certificate by the final date set is due to *force majeure* or exceptional circumstances.

In other cases of belated presentation, the customs authorities of the importing State may accept the EUR.1 certificates where the goods have been submitted to them before the said final date.

4. The discovery of slight discrepancies between the statements made in the EUR.1 certificate and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the goods shall not *ipso facto* render the certificate null and void, provided it is duly established that the certificate corresponds to the goods.

5. EUR.1 certificates shall be preserved by the customs authorities of the importing State in accordance with the rules in force in that State.

6. Proof that the conditions set out in Article 7 of this Protocol have been met shall be provided by submission to the customs authorities of the importing State of either:

- (a) a single supporting transport document, made out in the exporting State, under the cover of which the transit country has been crossed; or
- (b) a certificate issued by the customs authorities of the transit country containing:
 - an exact description of the goods,
 - the date of unloading and reloading of the goods and, where applicable, the names of the ships,
 - certified proof of the conditions under which the goods have stayed in the transit country;
- (c) or, failing these, any substantiating documents.

Article 13

1. Notwithstanding Articles 9 (1) to (7) and 10 (1), (4) and (5) of this Protocol, a simplified procedure for the issue of the documentation relating to the evidence of origin shall be applicable under the terms of the provisions set out below.

2. The customs authorities in the exporting State may authorize any exporter, hereinafter referred to as 'approved exporter', who makes frequent shipments for which EUR. 1 certificates may be issued, and who offers to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the goods, not to submit to the customs office in the exporting State at the time of export either the goods or the application for an EUR. 1 certificate relating to those goods, for the purpose of obtaining an EUR. 1 certificate under the conditions laid down in Article 9 (1) to (4) of this Protocol.

3. In addition, the customs authorities may authorize an approved exporter to draw up EUR. 1 certificates, valid for a maximum period of one year from the date of issue, hereinafter referred to as an 'LT certificate'. The authorization shall be granted only where the originating status of the goods to be exported is expected to remain unchanged for the period of validity of the LT certificate. If any goods are no longer covered by the LT certificate, the approved exporter shall immediately inform the customs authorities who gave the authorization.

Where the simplified procedure applies, the customs authorities of the exporting State may prescribe the use of EUR. 1 certificates bearing a distinctive sign by which they may be identified.

4. The authorization referred to in paragraphs 2 and 3 shall stipulate, at the choice of customs authorities, that box 11, 'Customs endorsement', of the EUR. 1 certificate must:

- (a) either be endorsed beforehand with the stamp of the competent customs office of the exporting State and the handwritten or non-handwritten signature of an official of that office; or
- (b) be endorsed by the approved exporter with a special stamp which has been approved by the customs authorities of the exporting State and corresponds to the specimen given in Annex VI to this Protocol: this stamp may be preprinted on the form.

Box 11, 'Customs endorsement', of the EUR. 1 certificate shall be completed if necessary by the approved exporter.

5. In the cases referred to in paragraph 4 (a), one of the following phrases shall be entered in box 7, 'Remarks', of the EUR. 1 certificate:

'PROCEDIMIENTO SIMPLIFICADO', 'FORENKLET PROCEDURE', 'VEREINFACHTES VERFAHREN', 'ΑΠΛΟΥΣΤΕΥΜΕΝΗ ΔΙΑΔΙΚΑΣΙΑ', 'SIMPLIFIED PROCEDURE', 'PROCÉDURE

SIMPLIFIÉE', 'PROCEDURA SEMPLIFICATA', 'VEREENVOUDIGDE PROCEDURE', 'PROCEDIMENTO SIMPLIFICADO', 'EINFÖLDUD AFGREIDSLA', 'FORENKLET PROSEDYRE', 'YKSINKERTAISTETTU MENETTELY', 'FÖRENKLAD PROCEDUR'.

The approved exporter shall if necessary indicate in box 13, 'Request for verification', the name and address of the customs authority competent to verify the EUR. 1 certificate.

6. In the case referred to in paragraph 3, the approved exporter shall also enter in box 7 of the EUR. 1 certificate one of the following phrases:

'CERTIFICADO LT VÁLIDO HASTA EL ...',
'LT-CERTIFICAT GYLDIGT INDIL ...',
'LT-CERTIFICAT GÜLTIG BIS ...',
'ΠΙΣΤΟΠΟΙΗΤΙΚΟΝ ΛΤ ΙΣΧΥΟΝ ΜΕΧΡΙ ...',
'LT CERTIFICATE VALID UNTIL ...',
'CERTIFICAT LT VALABLE JUSQU'AU ...',
'CERTIFICATO LT VALIDO FINO AL ...',
'LT-CERTIFICAAT GELDIG TOT EN MET ...',
'LT-CERTIFICADO LT VALIDO ATÉ ...',
'LT-SKÍRTEINI GILDIR TIL ...',
'LT-SERTIFIKAT GYLDIG INTIL ...',
'LT-TODISTUS VOIMASSA ... SAAKKA',
'LT-CERTIFIKAT GILTIGT TIL ...',

(date indicated in Arabic numerals),

and a reference to the authorization under which the relevant LT certificate has been issued.

The approved exporter shall not be required to refer in box 8 and box 9 of the LT certificate to the marks and numbers and number and kind of packages and the gross weight (kg) or other measure (litres, m³, etc.). Box 8 must, however, contain a description and designation of the goods which is sufficiently precise to allow for their identification.

7. Notwithstanding Article 12 (1) and (3), the LT certificate must be submitted to the customs office of import at or before the first importation of any goods to which it relates. When the importer carries out the customs clearance at several customs offices in the State of importation, the customs authorities may request him to produce a copy of the LT certificate to all of those offices.

8. Where an LT certificate has been submitted to the customs authorities, the evidence of the originating status of the imported goods shall, during the validity of the LT certificate, be given by invoices which satisfy the following conditions:

- (a) when an invoice includes both goods originating in the Community or one of the countries referred to in Article 2 (1) of this Protocol and non-originating

goods, the exporter shall distinguish clearly between these two categories;

- (b) the exporter shall state on each invoice the number of the LT certificate which covers the goods and the date of expiry of the certificate and the names of the country or countries in which the goods originate.

The statement on the invoice made by the exporter of the number of the LT certificate with the indication of the country of origin shall constitute a declaration that the goods fulfill the conditions laid down in this Protocol for the acquisition of preferential origin status in trade between the Community and Austria.

The customs authorities of the exporting State may require that the entries, which, under the above provisions, must appear on the invoice, be supported by the manuscript signature followed by the name of the signatory in clear script;

- (c) the description and the designation of the goods on the invoice shall be in sufficient detail to show clearly that the goods are also listed on the LT certificate to which the invoice refers;
- (d) the invoices can be made out only for the goods exported during the period of validity of the relevant LT certificate. They may however be produced at the import customs office within four months of the date of their being made out by the exporter.

9. In the framework of the simplified procedures, invoices which satisfy the conditions of this Article may be made out and/or transmitted using telecommunications or electronic data-processing methods. Such invoices shall be accepted by the customs of the importing State as evidence of the originating status of the goods imported in accordance with the procedures laid down by the customs authorities there.

10. Should the customs authorities of the exporting State identify that a certificate and/or invoice issued under the provisions of this Article is invalid in relation to any goods supplied, they shall immediately notify the customs authorities of the importing State of the facts.

11. The customs authorities may authorize an approved exporter to make out invoices bearing the declaration given in Annex V to this Protocol in place of EUR. 1 certificates.

The declaration made by the approved exporter on the invoice shall be made out in one of the languages in which the Agreement is drawn up. It shall be signed in manuscript and must either:

- (a) have a reference to the approved exporter authorization number or

- (b) be endorsed by the approved exporter with the special stamp referred to in paragraph 4 (b) which has been approved by the customs authorities of the exporting State. This stamp may be preprinted on the invoice.

12. However, the customs authorities in the exporting State may authorize an approved exporter not to sign the statement in paragraph 8 (b) or the declaration referred to in paragraph 11 given on the invoice, when such invoices are made out and/or transmitted using telecommunications or electronic data-processing methods.

The said customs authorities shall lay down conditions for the implementation of this paragraph, including, if they so require, a written undertaking from the approved exporter, that he accepts full responsibility for such statement and declaration as if they had in fact been signed in manuscript by him.

13. In the authorizations referred to in paragraphs 2, 3 and 11 the customs authorities shall specify in particular:

- (a) the conditions under which the applications for EUR. 1 certificates or for LT certificates are made or under which the declaration concerning the origin of the goods is made on the invoice;
- (b) the conditions under which these applications, as well as a copy of the invoices referring to an LT certificate and of the invoices bearing the exporter's declaration, are kept for at least two years. In the case of LT certificates or invoices referring to an LT certificate, this period shall begin from the date of expiry of validity of the LT certificate. These provisions shall also apply to the EUR. 1 certificates or LT certificates and the invoices referring to an LT certificate, as well as to invoices bearing the exporter's declaration, having served as the basis for the issue of other evidence of origin, used under the conditions laid down in the second subparagraph of Article 9 (3) of this Protocol.

14. The customs authorities in the exporting State may declare certain categories of goods ineligible for the special treatment provided for in paragraphs 2, 3 and 11.

15. The customs authorities shall refuse the authorizations referred to in paragraphs 2, 3 and 11 to exporters who do not offer all the guarantees which they consider necessary.

The customs authorities may withdraw the authorizations at any time. They must do so where the conditions of approval are no longer satisfied or the approved exporter no longer offers those guarantees.

16. The approved exporter may be required to inform the customs authorities, in accordance with the rules which they lay down, of goods to be dispatched by him,

so that the competent customs office may make any verification it thinks necessary before the dispatch of the goods.

17. The provisions of this Article shall not prejudice application of the rules of the Community, the Member States and Austria on customs formalities and the use of customs documents.

Article 14

The declaration referred to in Article 8 (1) (c) shall be made out by the exporter in the form given in Annex V to this Protocol in one of the languages in which the Agreement is drawn up. It shall be typed or stamped and signed by hand. The exporter must keep a copy of the invoice bearing the said declaration for at least two years.

Article 15

1. The exporter or his representative shall submit with his request for an EUR. 1 certificate any appropriate supporting document proving that the goods to be exported qualify for the issue of an EUR. 1 certificate.

He shall undertake to submit at the request of the appropriate authorities, any supplementary evidence they may require for the purpose of establishing the correctness of the originating status of the goods eligible for preferential treatment and shall undertake to agree to any inspection of his accounts and to any check on the processes of the obtaining of the above goods, carried out by the said authorities.

2. Exporters must keep for at least two years the supporting documents referred to in paragraph 1.

3. The provisions of paragraphs 1 and 2 shall apply *mutatis mutandis* in the case of the use of the procedures laid down in Article 13 (2) and (3) and of the declarations referred to in Article 8 (1) (b) and (c).

Article 16

1. Goods sent from the Community or from Austria for exhibition in a country other than those referred to in Article 2 of this Protocol and sold after the exhibition for importation into Austria or into the Community shall benefit on importation from the provisions of the Agreement on condition that the goods meet the requirements of this Protocol entitling them to be recognized as originating in the Community or in Austria and provided that it is shown to the satisfaction of the customs authorities that:

(a) an exporter has consigned these goods from the Community or from Austria to the country in which the exhibition is held and has exhibited them there;

(b) the goods have been sold or otherwise disposed of by that exporter to someone in Austria or in the Community;

(c) the goods have been consigned during the exhibition or immediately thereafter to Austria or to the Community in the state in which they were sent for exhibition;

(d) the goods have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. An EUR. 1 certificate must be produced to the customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the goods 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 organized for private purposes in shops or business premises with a view to the sale of foreign goods, and during which the goods remain under customs control.

Article 17

1. In order to ensure the proper application of this Title, the Member States of the Community and Austria shall assist each other, through their respective customs administrations, in checking the authenticity and accuracy of EUR. 1 certificates, including those issued under Article 9 (3) of this Protocol, and the exporters' declarations made on invoices.

2. The Joint Committee shall be authorized to take any decisions necessary for the methods of administrative cooperation to be applied at the due time in the Community and in Austria.

3. The customs authorities of the Member States and of Austria shall provide each other, through the Commission of the European Communities, with specimen impressions of stamps used in their customs offices for the issue of EUR. 1 certificates.

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

5. The Member States and Austria shall take all necessary steps to ensure that goods traded under cover of an EUR. 1 certificate, which in the course of transport

use a free zone situated in their territory, are not substituted by other goods and that they do not undergo handling other than normal operations designed to prevent their deterioration.

6. When products originating in the Community or Austria and imported into a free zone under cover of an EUR. 1 certificate undergo treatment or processing, the customs authorities concerned must issue a new EUR. 1 certificate at the exporter's request if the treatment or processing undergone is in conformity with the provisions of this Protocol.

Article 18

1. Subsequent verifications of EUR. 1 certificates and of exporter's declarations made on invoices shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the authenticity of the document or the accuracy of the information regarding the true origin of the goods in question.

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing State shall return the EUR. 1 certificate and the invoice, if it has been submitted, or the invoice referring to an LT certificate, or the invoice bearing the exporter's declaration or a copy of those documents, to the customs authorities of the exporting State, giving, where appropriate, the reasons of substance or form for an inquiry.

The customs authorities shall forward, in support of the request for *a posteriori* verification, any documents and information that have been obtained suggesting that the particulars given on the EUR. 1 certificate or the invoice are inaccurate.

If the customs authorities of the importing State decide to suspend the provisions of the Agreement while awaiting the results of the verification, they shall offer to release the goods to the importer subject to any precautionary measures judged necessary.

3. The customs authorities of the importing State shall be informed of the results of the verification as soon as possible. These results must be such as to make it possible to determine whether the documents returned under paragraph 2 apply to the goods actually exported, and whether these goods can, in fact, qualify for application of the preferential arrangements.

Where such disputes cannot be settled between the customs authorities of the importing State and those of the exporting State or where they raise a question as to the interpretation of this Protocol they shall be submitted to the Customs Committee.

For the purpose of the subsequent verification of EUR. 1 certificates, the customs authorities of the exporting country must keep the export documents, or copies of EUR. 1 certificates used in place thereof, for at least two years.

TITLE III

Provisions applicable to the Canary Islands, Ceuta and Melilla

Article 19

1. For the application of the provisions of the Additional Protocol concerning products originating in the Canary Islands, Ceuta and Melilla, this Protocol shall apply *mutatis mutandis* subject to the particular conditions set out in paragraphs 3 to 8 of this Article.

2. The term 'Community' used in this Protocol does not cover the Canary Islands, Ceuta or Melilla. The term 'products originating in the Community' does not cover products originating in the Canary Islands, Ceuta and Melilla.

3. The following provisions shall apply instead of Articles 1, 2 and 3 and references to those Articles shall apply *mutatis mutandis* to this Article.

The following shall be considered as:

- (a) products originating in the Canary Islands, Ceuta and Melilla:
 - (i) products wholly obtained in the Canary Islands, Ceuta and Melilla;
 - (ii) products obtained in the Canary Islands, Ceuta and Melilla in the manufacture of which products other than those referred to in (i) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in Austria, Finland, Iceland, Norway, Sweden or Switzerland or the Community provided they undergo, in the Canary Islands, Ceuta and Melilla, working or processing which exceeds the insufficient working or processing set out in Article 5 (5);
- (b) products originating in Austria:
 - (i) products wholly obtained in Austria;
 - (ii) products obtained in Austria in the manufacture of which products other than those referred to in (i) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in the Canary Islands, Ceuta and Melilla, Finland, Iceland, Norway, Sweden or Switzerland or the Community provided they undergo working or processing which exceeds the insufficient working or processing set out in Article 5 (5).

4. The Canary Islands, Ceuta and Melilla shall be considered as a single territory.

5. The exporter or his authorized representative shall enter 'Austria' and 'Canary Islands, Ceuta and Melilla' in box 2 of EUR. 1 certificates.

In addition, in the case of products originating in the Canary Islands, Ceuta and Melilla, this shall be indicated in box 4 of EUR. 1 certificates.

When invoices are made out in the Canary Islands, in Ceuta or in Melilla in the framework of the provisions of Article 8 (1) of this Protocol, the exporter shall clearly indicate the products originating in the Canary Islands, Ceuta and Melilla by means of the symbol 'CCM'.

6. The products in Annex II shall be temporarily excluded from the scope of this Protocol. Nevertheless, the arrangements regarding administrative cooperation shall apply *mutatis mutandis* to these products.

7. The Spanish customs authorities shall be responsible for the application of this Protocol in the Canary Islands, Ceuta and Melilla.

8. Article 23 shall not apply to trade between the Canary Islands, Ceuta and Melilla, on the one hand, and Austria on the other.

TITLE IV

Final provisions

Article 20

The Community and Austria shall each take the steps necessary to implement this Protocol.

Article 21

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

Article 22

The contracting parties undertake to introduce any measures necessary to ensure that the EUR. 1 certificates which the customs authorities of the Member States of the Community and of Austria are authorized to issue in pursuance of the Agreements referred to in Article 2 are issued under the conditions laid down by those Agreements. They also undertake to provide the administrative cooperation necessary for this purpose, in particular to check on the itinerary of goods traded under the Agreements referred to in Article 2 and the places in which they have been held.

Article 23

1. Without prejudice to the provisions of Article 1 of Protocol 2, products which are of the kind to which the Agreement applies, and which are used in the manu-

facture of products for which an EUR. 1 certificate, an LT certificate or the invoices referring to the LT certificate, or an invoice bearing the exporter's declaration are issued or completed, can only be the subject of drawback of customs duty or benefit from an exemption from customs duty of whatever kind when products originating in the Community, Austria or one of the five other countries referred to in Article 2 of this Protocol are concerned.

2. In this Article, the term 'customs duty' also means charges having an effect equivalent to customs duty.

Article 24 ⁽¹⁾

1. (a) Any product accompanied by an EUR. 1 certificate or invoice bearing the exporter's declaration issued or made out in Spain shall, for the application of the Additional Protocol to the Agreement, be considered as originating in Spain;

(b) However, the provisions of subparagraph (a) shall not apply to EUR. 1 certificates issued in Spain for products originating in the rest of the Community or Austria and which have not undergone any working or processing in Spain or which have only been subject to operations designed to preserve them in good condition during transport or storage. Such products shall benefit on import from treatment identical to that which they would have received had they been sent directly from the rest of the Community or Austria;

(c) For the application of subparagraph (b), in the case of products originating in the rest of the Community, the exporter or his authorized representative shall enter: 'el apartado 1 del artículo 24 — reexportado en el mismo estado' (Article 24 (1) — re-exported in the same state) in box 7, 'Remarks', of the EUR. 1 certificate. This entry shall be authenticated by means of the stamp used by the appropriate customs office. The customs authorities of Spain shall carry out appropriate controls in order to ensure the correct application of this provision;

(d) For the application of the provisions of subparagraph (b), in the case of products originating in Austria, the provisions of Article 9 (8) shall apply.

2. The following products exported to Austria from a Member State of the Community other than Spain shall benefit on import into Austria only from a treatment identical to that which they would have received had they been imported directly from Spain:

— products originating in the Community by virtue of working or processing carried out wholly or partly in Spain,

⁽¹⁾ The provisions of Article 24 shall apply until 31 December 1992.

- products which, after having acquired originating status in the rest of the Community, are subject in Spain to operations other than those designed to preserve them in good condition during transport or storage.

For the application of the first subparagraph, the exporter or his authorized representative shall enter the symbol 'ES' in box 7, 'Remarks', of an EUR. 1 certificate issued in such other Member State of the Community.

3. For the application of the last sentence of Article 1 (2) (b), products originating in Spain or products accompanied by an EUR. 1 certificate with the symbol 'ES' entered in box 7, 'Remarks', imported into Austria and exported to a Member State of the Community other than Spain shall benefit in that Member State from a treatment identical to that provided for in the Act of Accession of Spain and Portugal to the European Communities which they would have received had they been sent directly from Spain to the rest of the Community.

For the application of the first subparagraph, the exporter or his authorized representative shall enter the symbol 'ES' in box 7, 'Remarks', of EUR. 1 certificates issued in Austria.

4. For the application of Article 2, products originating in Spain or products accompanied by an EUR. 1 certificate with the symbol 'ES' entered in box 7, 'Remarks', imported into Austria and exported under the conditions set out in Article 2 to one of the five countries listed there shall benefit, on import into one of these five countries, only from a treatment identical to that which they would have received had they been imported directly from Spain.

For the application of the first subparagraph, the exporter or his authorized representative shall enter the symbol 'ES' in box 7, 'Remarks', of EUR. 1 certificates issued in Austria.

5. The provisions of paragraph 2 to 4 concerning the use of the symbol 'ES' shall apply *mutatis mutandis* to the invoices made out within the framework of Article 8 (1) of this Protocol.

Article 25

1. Originating products for which the appropriate certificate or form has been issued or made out before 1

March 1986 in the framework of the Agreement between the EFTA countries and Spain signed on 26 June 1979, the Convention establishing EFTA signed on 4 January 1960 by Portugal, the 1970 Agreement between the European Economic Community and Spain, the 1972 Agreement between the European Economic Community and the Portuguese Republic, shall be deemed to be originating products within the meaning of this Protocol;

2. EUR. 1 certificates carrying the entry 'EFTA-SPAIN-TRADE' used in the framework of direct trade between Spain and Austria or one of the five other countries mentioned in Article 2 may continue to be used in such trade until stocks are exhausted. If EUR. 1 certificates are used, it is not necessary to insist on the entry of the symbol 'ES' as provided for in paragraphs 2, 3 and 4 of Article 24.

Article 26

The contracting parties shall take any measures necessary for the conclusion of arrangements with Finland, Iceland, Norway, Sweden or Switzerland enabling this Protocol to be applied.

Article 27

1. For the purpose of implementing Article 2 (1) (A) of this Protocol, any product originating in one of the five countries referred to in that Article shall be treated as a non-originating product during the period or periods in which Austria applies the rate of duty applicable to third countries or any corresponding safeguard measure to that product in respect of the said country under the provisions governing trade between Austria and the five countries referred to in the aforementioned Article 2.

2. For the purpose of implementing Article 2 (1) (B) of this Protocol, any product originating in one of the five countries referred to in that Article shall be treated as a non-originating product during the period or periods in which the Community applies the rate of duty applicable to third countries to that product in respect of the said country under the Agreement concluded by the Community with that country.

Article 28

The Joint Committee may decide to amend provisions of this Protocol.

ANNEX I

EXPLANATORY NOTES

Note 1 — Article 1

The terms 'the Community' or 'Austria' shall also cover the territorial waters of the Member States of the Community or of Austria respectively.

Vessels operating on the high seas, including factory ships, on which fish caught is worked or processed shall be considered as part of the territory of the State to which they belong, provided that they satisfy the conditions set out in explanatory note 4.

Note 2 — Articles 1, 2 and 4

The conditions set out in Article 1 relative to the acquisition of originating status must be fulfilled without interruption in the Community or Austria except as provided for in Article 2.

If originating products exported from the Community or Austria to another country are returned, except in so far as provided for in Article 2, they must be considered as non-originating unless it can be demonstrated to the satisfaction of the customs authorities that:

- the goods returned are the same goods as those exported, and
- they have not undergone any operations beyond that necessary to preserve them in good condition while in that country.

Note 3 — Articles 1, 2 and 3

In order to determine whether goods originate in the Community or in Austria or in one of the other countries specified in Article 2, it shall not be necessary to establish whether the power and fuel, plant and equipment, and machines and tools used to obtain such goods originate in third countries or not.

Note 4 — Article 4 (f)

The term 'their vessels' shall apply only to vessels:

- which are registered or recorded in a Member State of the Community or in Austria,
- which sail under the flag of a Member State of the Community or of Austria,
- which are at least 50 % owned by nationals of Member States of the Community or of Austria, or by a company with its head office in one of those States, of which the manager or managers, chairman of the board of directors or of the supervisory board and the majority of the members of such board are nationals of the Member States of the Community or of Austria, and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States,
- of which the captain and officers are all nationals of the Member States of the Community or of Austria,
- of which at least 75 % of the crew are nationals of the Member States of the Community or of Austria.

Note 5 — Articles 4 and 5

1. The unit of qualification for the application of the origin rules shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the harmonized system. In the case of sets of products which are classified by virtue of general rule 3, the unit of qualification shall be determined in respect of each item in the set; this also applies to the sets of heading Nos 6308, 8206 and 9605.

Accordingly, it follows that:

- when a product composed of a group or assembly of articles is classified under the terms of the harmonized system within a single heading, the whole constitutes the unit of qualification,
- when a consignment consists of a number of identical products classified within the same heading of the harmonized system, each product must be taken individually when applying the origin rules.

2. Where, under general rule 5 of the harmonized system, packing is included with the product for classification purposes, it shall be included for purposes of determining origin.

Note 6 — Article 5 (2)

The introductory notes to Annex III shall also apply where appropriate to all products manufactured using non-originating materials even if they are not subject to a specific condition contained in the list in Annex III but are subject instead to the change of heading rule set out in Article 5 (2).

Note 7 — Article 6

'Ex-works price' shall mean the price paid to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the products used in manufacture.

'Customs value' shall be understood as meaning the customs value as determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade done at Geneva on 12 April 1979.

Note 8 — Article 8 (1)

The facility of using, under this Protocol, the invoice as evidence of the originating status of the goods, shall be extended to the delivery note or any other commercial document which describes the goods concerned in sufficient detail to enable them to be identified.

In the case of products sent by post which, within the meaning of Article 8 (2), are not considered as importations by way of trade, the declaration of the originating status can also be made on the customs declaration C2/CP3 or on a sheet of paper annexed to that declaration.

Note 9 — Articles 17 (1) and 22

Where an EUR. 1 certificate has been issued under the conditions laid down in Article 9 (3) and relates to goods re-exported in the same state, the customs authorities of the country of destination must be able to obtain, by means of administrative cooperation, true copies of the EUR. 1 certificate or certificates issued previously relating to those goods.

Note 10 — Article 23

'Drawback of customs duty or exemption from customs duty of whatever kind' shall mean any arrangement for refund or remission, partial or complete, of customs duties applicable to products used in manufacture, provided that the said provision concedes, expressly or in effect, this repayment or non-charging or the non-imposition when goods obtained from the said products are exported but not when they are retained for home use.

'Products used in manufacture' shall mean any products in respect of which a 'drawback of customs duty or exemption from customs duty of whatever kind' is requested as a result of the export of originating products for which an EUR. 1 certificate, an LT certificate or the invoices referring to the LT certificate, or an invoice bearing the exporter's declaration are issued or made out.

ANNEX II

List of products referred to in Article 1 which are temporarily excluded from the scope of this Protocol

HS heading No	Description of 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
2709 to 2715	Mineral oils and products of their distillation; bituminous substances; mineral waxes
ex 2901	Acyclic hydrocarbons for use as power or heating fuels
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight
ex 3404	Artificial waxes and prepared waxes with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax
ex 3811	Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals

ANNEX III

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

INTRODUCTORY NOTES*General***Note 1:**

- 1.1. The first two columns in the list describe the product obtained. The first column gives the heading number, or the chapter number, used in the harmonized 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 and 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rule in column 3 or column 4 only applies to the part of that heading or chapter as described in column 2.
- 1.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of product in column 2 is therefore given in general terms, the adjacent rule in column 3 or column 4 applies to all products which, under the harmonized system, are classified within headings of the chapter or within any of the headings grouped together in column 1.
- 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 rule in column 3 or column 4.
- 1.4. For the products of Chapters 84 to 91 inclusive, if no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 2:

- 2.1. The term 'manufacture' covers any kind of working or processing including 'assembly' or specific operations. However, see note 3.5 below.
- 2.2. The term 'material' covers any 'ingredient', 'raw material', 'component' or 'part', etc., used in the manufacture of the product.
- 2.3. The term 'product' refers to the product being manufactured, even if it is intended for later use in another manufacturing operation.

Note 3:

- 3.1. In the case of any heading not in the list or any part of a heading that is not in the list, the 'change of heading' rule set out in Article 5 (2) applies. If a 'change of heading' condition applies to any entry in the list, then it is contained in the rule in column 3.
- 3.2. The working or processing required by a rule in column 3 or column 4 has to be carried out only in relation to the non-originating materials used. The restrictions contained in a rule in column 3 or column 4 likewise apply only to the non-originating materials used.
- 3.3. 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 within the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.
- 3.4. If a product, made from non-originating materials which has acquired originating status during manufacture by virtue of the change of heading rule or its own list rule, is used as a material in the process of manufacture of another product, then the rule applicable to the product in which it is incorporated does not apply to it.

— *For 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 % of the ex-works price, is made from 'other alloy steel roughly shaped by forging' of heading No 7224.

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

- 3.5. Even if the change of heading rule or the rule contained in the list are satisfied, a product does not have origin if the processing carried out, taken as a whole, is insufficient in the sense of Article 5 (5).

Note 4:

- 4.1. The rule in the list represents the minimum amount of working or processing required and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer origin. Thus if a rule says 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.

- 4.2. 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 of the materials may be used. It does not require that all be used.

— *For example:*

The rule for fabrics says that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used, one can use one or the other or both.

If, however, a restriction applies to one material and other restrictions apply to other materials in the same rule, then the restrictions only apply to the materials actually used.

— *For example:*

The rule for sewing machines specifies that the thread tension mechanism used has to originate and that the zigzag mechanism used also has to originate; these two restrictions only apply if the mechanisms concerned are actually incorporated into the sewing machine.

- 4.3. When 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.

— *For example:*

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

— *For example:*

In the case of an article 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-wovens 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.

See also note 7.3 in relation to textiles.

- 4.4. If in a rule in the list two or more percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. 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.

*Textiles***Note 5:**

- 5.1. The term 'natural fibres' is used in the list to refer to fibres other than artificial or synthetic fibres and is restricted to the stages before spinning takes place, including waste and unless otherwise specified, the term 'natural fibres' includes fibres that have been carded, combed or otherwise processed but not spun.
- 5.2. 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.
- 5.3. The terms 'textile pulp', 'chemical materials' and 'paper-making materials' are used in the list to describe the materials not classified within Chapters 50 to 63 which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 5.4. 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 6:

- 6.1. In the case of the products classified within those headings in the list to which a reference is made to this introductory note, the conditions set out in column 3 of the list shall not be applied to any basic textile materials used in their manufacture which, taken together, represent 10 % or less of the total weight of all the basic textile materials used (but see also notes 6.3 and 6.4 below).
- 6.2. However, this tolerance may only be applied to mixed products which have been made from two or more basic textile materials, irrespective of their share of the product.

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,
- synthetic man-made staple fibres,
- artificial man-made staple fibres.

— *For example:*

A yarn of heading No 5205 made from cotton fibres and synthetic staple fibres is a mixed yarn. Therefore, non-originating materials that do not satisfy the origin rules may be used up to a weight of 10 % of the yarn.

— *For example:*

A woollen fabric of heading No 5112 made from woollen yarn and synthetic yarn of staple fibres is a mixed fabric. Therefore, either non-originating synthetic yarn or woollen yarn or a combination thereof that does not satisfy the origin rules may be used up to a weight of 10 % of the fabric.

— *For example:*

Tufted textile fabric of heading No 5802 made from cotton yarn and cotton fabric is only a mixed product if the cotton fabric is itself a mixed fabric being made from two or more different basic textile materials or if the cotton yarns used are themselves mixtures.

— *For example:*

If the tufted textile fabric concerned had been made from cotton yarn and synthetic fabric, then, obviously, two separate basic textile materials would have been used.

— *For example:*

A carpet with tufts made both from artificial yarns and cotton tufts made from yarns and with a jute backing is a mixed product because three basic textile materials are used. Thus, any non-originating materials that are used at a later stage of manufacture than the rule allows may be used, provided their total weight taken together does not exceed 10 % of the weight of the textile materials in the carpet. Thus, the jute backing, the artificial yarns and/or cotton yarns could be imported at that stage of manufacture, provided the weight conditions are met.

- 6.3. In the case of fabrics incorporating 'yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped' this tolerance is 20 % in respect of this yarn.
- 6.4. In the case of fabrics 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 films of plastic film, this tolerance is 30 % in respect of this strip.

Note 7:

- 7.1. 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 product 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 within Chapters 50 to 63. Linings and interlinings are not to be regarded as trimmings or accessories.

- 7.2. 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 4.3.
- 7.3. In accordance with note 4.3, 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:*

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.

- 7.4. 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.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, 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 30 % of the ex-works price of the product
ex 1702	Chemically pure fructose and maltose	Manufacture from materials of any heading including other materials of heading No 1702
1704	Sugar confectionary (including white chocolate), not containing cocoa	Manufacture in which all the materials used are classified within a heading other than that of the product, provided the value of any other materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
1806	Chocolate and other food preparations containing cocoa	Manufacture in which all the materials used are classified within a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included: — Malt extract — Other	Manufacture from cereals of Chapter 10 Manufacture in which all the materials used are classified within a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
ex 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 — except for those containing more than 20 % by weight of crustaceans, molluscs or other aquatic invertebrates, sausages and the like or meat and meat offal of any kind, including fats of any kind or origin; couscous, whether or not prepared	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained
1903	Tapioca and substitutes therefor 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

(1)	(2)	(3)
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, pre-cooked or otherwise prepared: — Not containing cocoa — Containing cocoa	Manufacture in which: — all the cereals and their derivatives (except maize of the species <i>Zea indurata</i> and durum wheat and their derivatives) used must be wholly obtained, and — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product Manufacture from materials not classified within heading No 1806, provided 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 2103	Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading except prepared or preserved vegetables of heading Nos 2002 to 2005
ex 2202	Waters, including mineral waters and aerated waters, and other non-alcoholic beverages (not including fruit or vegetable juices of heading No 2009); containing sugar or milk or milkfats	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and — any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	Manufacture in which all the grapes or any material derived from grapes used must be wholly obtained
ex 2208	Liqueurs and other spirituous beverages containing added sucrose, invert sugar, eggs or egg yolks	Manufacture 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 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite
ex 2515	Marble, merely cut by sawing or otherwise into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm
ex 2516	Granite porphyry, basalt, sandstone and other monumental and building stones, 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 stones (even if already sawn) of a thickness exceeding 25 cm
ex 2518	Calcined dolomite	Calcination of dolomite not calcined

(1)	(2)	(3)
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate
ex 2525	Mica powder	Grinding of mica or mica waste
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours
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	These are Annex II products
2709 to 2715	Mineral oils and products of their distillation; bituminous substances; mineral waxes	These are Annex II products
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare earth metals, of radioactive elements or of isotopes; except for heading Nos ex 2811 and ex 2833 for which the rules are set out below	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
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide
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 Chapter 29	Organic chemicals, except for heading Nos ex 2901, ex 2902, ex 2905, 2915, ex 2932, 2933 and 2934, for which the position is set out below	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
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	These are Annex II products
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	These are Annex II products
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol or glycerol	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 20 % 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 heading Nos 2915 and 2916 used may not exceed 20 % of the ex-works price of the product
ex 2932	— Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20 % of the ex-works price of the product

(1)	(2)	(3)
ex 2932 (cont'd)	— Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only; nucleic acids and their salts: — Lactams, other than 6-hexanelactam (epsilon-caprolactam); monoazepines; diazepines; azocines (whether or not hydrogenated) — Other	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932 and 2933 used may not exceed 30 % of the ex-works price of the product ⁽¹⁾ Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932 and 2933 used may not exceed 20 % of the ex-works price of the product
2934	Other heterocyclic compounds — 6-Aminopenicillanic acid, 7-aminocephalosporanic acid and 7-aminodesacetoxycephalosporanic acid; compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused; monothia-monoazepines; monothiins; monooxamonoazines; monooxamonoazoles (whether or not hydrogenated) — Other	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932, 2933 and 2934 used may not exceed 30 % of the ex-works price of the product ⁽¹⁾ Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product
ex Chapter 30	Pharmaceutical products, except for heading Nos 3002, 3003 and 3004, for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; 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 packings for retail sale — Other: — Human blood — Animal blood prepared for therapeutic or prophylactic uses — Blood fractions other than antisera, haemoglobin and serum globulin — Haemoglobin, blood globulin and serum globulin — 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 20 % of the ex-works price of the product 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 20 % of the ex-works price of the product 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 20 % of the ex-works price of the product 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 20 % of the ex-works price of the product 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 20 % of the ex-works price of the product

⁽¹⁾ This rule shall only apply until 31 March 1991.

(1)	(2)	(3)
3003 and 3004	Medicaments (excluding goods of heading No 3002, 3005 or 3006)	Manufacture in which: — all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 31	Fertilizers except for heading No ex 3105 for which the rule is set out below	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
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: — Sodium nitrate — Calcium cyanamide — Potassium sulphate — Magnesium potassium sulphate	Manufacture in which: — all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
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 heading Nos ex 3201 and 3205, for which the rules are set out below	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
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin
3205	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes ⁽¹⁾	Manufacture from materials of any heading, except heading 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
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for heading No 3301, for which the rule is set out below	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
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different 'group' ⁽²⁾ within 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

⁽¹⁾ 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 within another heading in Chapter 32.

⁽²⁾ A 'group' is regarded as any part of the heading separated from the rest by a semicolon.

(1)	(2)	(3)
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 heading Nos ex 3403 and 3404, for which the position is set out below	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
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight	These are Annex II products
ex 3404	Artificial waxes and prepared waxes: — With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax — Other	These are Annex II products Manufacture from materials of any heading, except: — hydrogenated oils having the character of waxes of heading No 1516 — fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 1519 — materials of heading No 3404. However, these materials may be used provided their value does not exceed 20 % of the ex-works price of the product
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for heading Nos 3505 and ex 3507 for which the rules are set out below	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
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches: — Starch ethers and esters — Other	Manufacture from materials of any heading, including other materials of heading No 3505 Manufacture from materials of any heading, except those of heading No 1108
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the 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
ex Chapter 37	Photographic or cinematographic goods; except for heading Nos 3701, 3702 and 3704 for which the rules are set out below	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

(1)	(2)	(3)
3701	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs: — Instant print film for colour photography, in packs — Other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials from heading No 3702 may be used provided their value does not exceed 30 % of the ex-works price of the product Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702
3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702
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
ex Chapter 38	Miscellaneous chemical products; except for heading Nos ex 3801, ex 3803, ex 3805, ex 3806, ex 3807, 3808 to 3814, 3818 to 3820, 3822 and 3823 for which the rules are set out below	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
ex 3801	— 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	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture from materials of any heading. However, the value of the materials of heading No 3403 used must not exceed 20 % of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine
ex 3806	Ester gums	Manufacture from resin acids
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar
3808 to 3814 3818 to 3820 3822 and 3823	Miscellaneous chemical products: — Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals, of heading No 3811 — The following of heading No 3823: — 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 petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts — Ion exchangers — Getters for vacuum tubes — Alkaline iron oxide for the purification of gas	These are Annex II products 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

(1)	(2)	(3)
3808 to 3814 3818 to 3820 3822 and 3823 (cont'd)	— Ammoniacal gas liquors and spent oxide produced in coal gas purification — Sulphonaphthenic acids, their water insoluble salts and their esters — Fusel oil and Dippel's oil — Mixtures of salts having different anions — Copying pastes with a basis of gelatin, whether or not on a paper or textile backing — Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic: — Addition homopolymerization products — Other	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽¹⁾ Manufacturing in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽¹⁾
3916 to 3921	Semi-manufactures of plastics: — Flat products, further worked than only surface-worked or cut into forms other than rectangles; other products, further worked than only surface-worked — Other: — Addition homopolymerization products — Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽¹⁾ Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽¹⁾
3922 to 3926	Articles of plastic	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber
4005	Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps of rubber: — Retreaded pneumatic, solid or cushion, tyres of rubber — Other	Retreading of used tyres Manufacture from materials of any heading, except those of heading No 4011 or 4012
ex 4017	Articles of hard rubber	Manufacture from hard rubber

⁽¹⁾ In the case of 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.

(1)	(2)	(3)
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 No 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; metallized leather	Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50 % of the ex-works price of the product
ex 4302	Tanned or dressed furskins, assembled: — Plates, crosses and similar forms — Other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins 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 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing
ex 4409	— Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, sanded or finger-jointed — Beadings and mouldings	Sanding or finger-jointing 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 — Beadings and mouldings	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shales may be used 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

(*) Until 31 March 1990, assembled suzuki, grey Siberian squirrel and hamster skins of heading No 4302 may be used.

(1)	(2)	(3)
4503	Articles of natural cork	Manufacture from cork of heading No 4501
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	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — 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
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 No 4909 or 4911
4910	Calendars of any kind, printed, including calendar blocks: — Calendars of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paperboard — Other	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture from materials not classified within heading No 4909 or 4911
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp
ex Chapter 50 to Chapter 55	Yarn, monofilament and thread	Manufacture from ⁽¹⁾ : — natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials

⁽¹⁾ For special conditions relating to products made of a mixture of textile materials, see introductory note 6.

(1)	(2)	(3)
ex Chapter 50 to Chapter 55	Woven fabrics: — Incorporating rubber thread — Other	Manufacture from single yarn ⁽¹⁾ Manufacture from ⁽¹⁾: — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
ex Chapter 56	Wadding, felt and non-wovens; special yarns, twine cordage, ropes and cables and articles thereof except for heading Nos 5602, 5604, 5605 and 5606, for which the rules are set out below	Manufacture from ⁽¹⁾: — coir yarn, — natural fibres, — chemical materials or textile pulp, or — paper-making materials
5602	Felt, whether or not impregnated, coated, covered or laminated: — Needleloom felt	Manufacture from ⁽¹⁾: — natural fibres, — chemical materials or textile pulp However: — polypropylene filament of heading No 5402, — polypropylene fibres of heading No 5503 or 5506, or — polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture from ⁽¹⁾: — natural fibres, — man-made staple fibres made from casein, or — chemical materials or textile pulp
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: — Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered

⁽¹⁾ For special conditions relating to products made of a mixture of textile materials, see introductory note 6.

(1)	(2)	(3)
5604 (cont'd)	— Other	Manufacture from ⁽¹⁾ : — natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials
5605	Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from ⁽¹⁾ : — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials
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 ⁽¹⁾ : — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials
Chapter 57	Carpets and other textile floor coverings: — Of needleloom felt — Of other felt — Other	Manufacture from ⁽¹⁾ : — natural fibres, or — chemical materials or textile pulp. However: — polypropylene filament of heading No 5402, — polypropylene fibres of heading No 5503 or 5506, or — polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40 % of the ex-works price of the product Manufacture from ⁽¹⁾ : — natural fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp Manufacture from ⁽¹⁾ : — coir yarn, — synthetic or artificial filament yarn, — natural fibres, or — man-made staple fibres not carded or combed or otherwise processed for spinning

⁽¹⁾ For special conditions relating to products made of a mixture of textile materials, see introductory note 6.

(1)	(2)	(3)
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings, embroidery, except for heading Nos 5805 and 5810; the rule for heading No 5810 is set out below: — Combined with rubber thread — Other	Manufacture from single yarn ⁽¹⁾ Manufacture from ⁽¹⁾: — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
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: — Containing not more than 90 % by weight of textile materials — Other	Manufacture from yarn Manufacture from chemical materials or textile pulp
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn ⁽¹⁾
5905	Textile wall coverings: — Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn

⁽¹⁾ For special conditions relating to products made of a mixture of textile materials, see introductory note 6.

(1)	(2)	(3)
5905 (cont'd)	— Other	Manufacture from ⁽¹⁾: — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5906	Rubberized textile fabrics, other than those of heading No 5902: — Knitted or crocheted fabrics — Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials — Other	Manufacture from ⁽¹⁾: — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp Manufacture from chemical materials Manufacture from yarn
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	Manufacture from yarn
ex 5908	Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric
5909 to 5911	Textile articles of a kind suitable for industrial use: — Polishing discs or rings other than of felt of heading No 5911 — 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 or waste fabrics or rags of heading No 6310 Manufacture from ⁽¹⁾: — coir yarn, — from the following materials: — yarn of polytetrafluoroethylene ⁽²⁾ ⁽³⁾, — yarn, multiple, of polyamide, coated, impregnated or covered with a phenolic resin ⁽²⁾, — yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i>-phenylenediamine and isophthalic acid ⁽²⁾, — monofil of polytetrafluoroethylene ⁽²⁾ ⁽³⁾, — yarn of synthetic textile fibres of poly-<i>p</i>-phenylene terephthalamide ⁽²⁾, — glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ⁽²⁾ ⁽³⁾, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp

⁽¹⁾ For special conditions relating to products made of a mixture of textile materials, see introductory note 6.

⁽²⁾ This provision shall apply until 31 March 1991.

⁽³⁾ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

(1)	(2)	(3)
5909 to 5911 (cont'd)	— Other	Manufacture from ⁽¹⁾ : — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
Chapter 60	Knitted or crocheted fabrics	Manufacture from ⁽¹⁾ : — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted: — Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form — Other	Manufacture from yarn ⁽²⁾ Manufacture from ⁽¹⁾ : — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted, except for heading Nos ex 6202, ex 6204, ex 6206, ex 6209, ex 6210, 6213, 6214, ex 6216 and ex 6217 for which the rules are set out below	Manufacture from yarn ⁽²⁾
ex 6202 ex 6204 ex 6206 ex 6209 and ex 6217	Women's, girls' and babies' clothing and 'other made-up clothing accessories', embroidered	Manufacture from yarn ⁽²⁾ or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽²⁾
ex 6210 ex 6216 and ex 6217	Fire-resistant equipment of fabric covered with foil of aluminized polyester	Manufacture from yarn ⁽²⁾ or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁽²⁾
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: — Embroidered — Other	Manufacture from unbleached single yarn ⁽¹⁾ ⁽²⁾ or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽²⁾ Manufacture from unbleached single yarn ⁽¹⁾ ⁽²⁾

⁽¹⁾ For special conditions relating to products made of a mixture of textile materials, see introductory note 6.

⁽²⁾ See introductory note 7 for the treatment of textile trimmings and accessories.

(1)	(2)	(3)
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains, etc.; other furnishing articles: — Of felt, of non-wovens — Other: — Embroidered — Other	Manufacture from (1): — natural fibres, or — chemical materials or textile pulp Manufacture from unbleached single yarn (1) or 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 Manufacture from unbleached single yarn (1)
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from (1): — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
6306	Tarpaulins, sails for boats, sailboards or landcraft, awnings, sunblinds, tents and camping goods: — Of non-wovens — Other	Manufacture from (1): — natural fibres, or — chemical materials or textile pulp Manufacture from unbleached single yarn (1)
ex 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 (2)
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 15 % of the ex-works price of the set
6401 to 6405	Footwear	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406
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 (1)
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
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

(1) For special conditions relating to products made of a mixture of textile materials, see introductory note 6.

(2) For filter masks, manufacture from undrawn polyester staple fibres is permitted. This special provision shall apply until 31 March 1988.

(3) See introductory note 7 for the treatment of textile trimmings and accessories.

(1)	(2)	(3)
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate
ex 6812	Articles of asbestos or of mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	Manufacture from fabricated asbestos fibres or from mixtures with a basis of asbestos or with a 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)
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	Manufacture from materials of heading No 7001
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No 7001
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product and Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product or Hand-decoration (with the exception of silk screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50 % of the ex-works price of the product
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool
ex 7102 ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones
7106 7108 and 7110	Precious metals: — Unwrought	Manufacture from materials not classified within heading No 7106, 7108 or 7110 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 (All)	Manufacture from unwrought precious metals

(1)	(2)	(3)
ex 7107 ex 7109 and ex 7111	Metals clad with precious metals; semi-manufactured	Manufacture from metals clad with precious metals, unwrought
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product or 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
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms 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 7227	Semi-finished products, flat-rolled products, bars and rods, in irregularly wound coils, of other alloy steel	Manufacture from ingots or other primary forms of heading No 7224
7228	Other bars and rods of other alloy steel; 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 7301	Sheet piling	Manufacture from materials of heading No 7206
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized 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
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 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 No 7301 may not be used

(1)	(2)	(3)
ex 7315	Skid-chains	Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50 % of the ex-works price of the product
ex 7322	Radiators for central heating, not electrically heated	Manufacture in which the value of all the materials of heading No 7322 used does not exceed 5 % of the ex-works price of the product
ex Chapter 74	Copper and articles thereof, except for heading Nos 7401 to 7405; the rule for heading No ex 7403 is set out below	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 7403	Copper alloys, unwrought	Manufacture from refined copper, unwrought, or waste and scrap
ex Chapter 75	Nickel and articles thereof, except for heading Nos 7501 to 7503;	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 76	Aluminium and articles thereof, except for heading Nos 7601, 7602 and ex 7616; the rules for heading Nos ex 7601 and ex 7616 are set out below	Manufacture in which — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 7601	— Aluminium alloys	Manufacture from aluminium, not alloyed, or waste and scrap
	— 'Super-pure' aluminium (ISO No Al 99.99)	Manufacture from aluminium, not alloyed (ISO No Al 99.8)
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture in which: — all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 78	Lead and articles thereof, except for heading Nos 7801 and 7802; the rule for heading No 7801 is set out below	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)
7801	Unwrought lead: — Refined lead — Other	Manufacture from 'bullion' or 'work' lead Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used
ex Chapter 79	Zinc and articles thereof, except for heading Nos 7901 and 7902; the rule for heading No 7901 is set out below	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
7901	Unwrought zinc	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used
ex Chapter 80	Tin and articles thereof, except for heading Nos 8001, 8002 and 8007; the rule for heading No 8001 is set out below	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
8001	Unwrought tin	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used
ex Chapter 81	Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials classified within the same heading as the products used does not exceed 50 % of the ex-works price 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 15 % of the ex-works price of the set
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screwdriving), including dies for drawing or extruding metal, and rock-drilling or earth-boring tools	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used
8214	Other articles of cutlery (for example, hair clippers, butcher's or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value 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 Chapter 84	Nuclear reactors ⁽¹⁾ , boilers, machinery and mechanical appliances; parts thereof; except for those falling within the following headings or parts of headings for which the rules are set out below: 8402, 8403, ex 8404, 8406 to 8409, 8411, 8412, ex 8413, ex 8414, 8415, 8418, ex 8419, 8420, 8423, 8425 to 8430, ex 8431, 8439, 8441, 8444 to 8447, ex 8448, 8452, 8456 to 8466, 8469 to 8472, 8480, 8482, 8484 and 8485	Manufacture — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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
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 the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8403 and ex 8404	Central heating boilers, other than those of heading No 8402, and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading No 8403 or 8404. However, materials which are classified within heading No 8403 or 8404 may be used provided their value, taken together, does not exceed 5 % 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

⁽¹⁾ For nuclear fuel elements of heading No 8401, the rules in columns (3) and (4) do not apply until 31 December 1988.

(1)	(2)	(3)	or	(4)
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8409	Parts suitable for use solely or principally with the engines of heading No 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8411	Turbo-jets, turbo-propellers and other gas turbines	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
ex 8413	Rotary positive displacement pumps	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % 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 the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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

(1)	(2)	(3) or	(4)
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other heat pumps other than air conditioning machines of heading No 8415	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and — 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
ex 8419	Machines for the wood, paper pulp and paper board industries	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified 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	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	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	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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

(1)	(2)	(3)	or (4)
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 5 % 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
8429	Self-propelled bulldozers, angle-dozers, graders, levellers, scrapers, mechanical shovels, excavators, shoval loaders, temping machines and road rollers: — Road rollers — Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 5 % 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, temping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the value of the materials classified within heading No 8431 are only used up to value of 5 % 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 8431	Parts for road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paper-board	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified 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

(1)	(2)	(3)	or	(4)
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product		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 for heading Nos 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8452	Sewing machines, other than book sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles: — Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor — Other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all of the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and — the thread tension, crochet and zigzag mechanisms used are already originating Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8456 to 8466	Machine-tools and machines and their parts and accessories of heading Nos 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data-processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		

(1)	(2)	(3)	or	(4)
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 the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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	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 those falling within the following headings or parts of headings for which the rules are set out below: 8501, 8502, ex 8518, 8519 to 8529, 8535 to 8537, ex 8541, 8542, 8544 to 8548	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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, and — where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 5 % 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

(1)	(2)	(3)	or (4)
8502	Electric generating sets and rotary converters	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 5 % 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 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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:		
	— Electric gramophones — Other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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 Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and, — the value of all the transistors of heading No 8541 used does not exceed 3 % 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
8521	Video recording or reproducing apparatus	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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
8522	Parts and accessories of apparatus of heading Nos 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37: — Matrices and masters for the production of records — 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, and — where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 5 % 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

(1)	(2)	(3)	or	(4)
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	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, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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, and — the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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	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, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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, and — the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex-works price of the product
8528	Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus: — Video recording or reproducing apparatus incorporating a video tuner	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8528 (cont'd)	— Other	— where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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 — 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, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 5 % 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

(1)	(2)	(3) or	(4) ¹
8537	Boards, panels (including numerical control 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, other than switching apparatus of heading No 8517	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 5 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the products are only used up to a value of 5 % 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 microassemblies	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 5 % 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 anodized) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded socket) incorporated during moulding solely for purposes of assembly other than insulators of heading No 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8548	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	
8601 to 8607	Railway or tramway locomotives, rolling-stock and parts thereof	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 electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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
8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes 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 Chapter 87	Vehicles other than railway or tramway rolling-stock and parts and accessories thereof; except for those falling within the following headings or parts of headings for which the rules are set out below: 8709 to 8711, ex 8712, 8715 and 8716	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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

(1)	(2)	(3) or	(4)
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars: — With reciprocating internal combustion piston engine of a cylinder capacity: — Not exceeding 50 cc — Exceeding 50 cc — Other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — 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 40 % of the ex-works price of the product, and — 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 40 % of the ex-works price of the product, and — 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 Manufacture in which the value of all the materials used 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 30 % of the ex-works price of the product
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified within 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

(1)	(2)	(3)	or (4)
8715	Baby carriages and parts thereof	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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 the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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
8801 and 8802	Balloons and dirigibles; aircraft; spacecraft and spacecraft launch vehicles	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
8803	Parts of goods of heading No 8801 or 8802	Manufacture in which the value of all the materials of heading No 8803 used does not exceed 5 % 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
8804	Parachutes (including dirigible parachutes) and rotochutes; parts thereof and accessories thereto:		
	— 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
	— Other	Manufacture in which the value of all the materials of heading No 8804 used does not exceed 5 % 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
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which the value of all the materials of heading No 8805 used does not exceed 5 % 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
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

(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 those falling within the following headings or parts of headings for which the rules are set out below: 9001, 9002, 9004, ex 9005, ex 9006, 9007, 9011, ex 9014, 9015 to 9020 and 9024 to 9033	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glasses not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: — in which 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 5 % of the ex-works price of the product, and — 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
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
ex 9006 (cont'd)		— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and — where 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	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 the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and — 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
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	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 the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and — 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
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3) or	(4)
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers, not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments: — Dentists' chairs incorporating dental appliances or dentists' spittoons — Other	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, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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 the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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 the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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

(1)	(2)	(3)	or (4)
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
	— 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, and — 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 No 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	

(1)	(2)	(3)	or	(4)
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9032	Automatic regulating or 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 those falling under the following headings for which the rules are set out below: 9105, 9109 to 9113	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9105	Other clocks	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — 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 40 % of the ex-works price of the product, and — 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 movements, assembled; rough watch or clock movements	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 5 % 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

(1)	(2)	(3)	or	(4)
9111	Watch cases and parts thereof	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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 the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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 plated, or clad with precious metal — Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
Chapter 93	Arms and ammunitions; 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 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided: — its value does not exceed 25 % of the ex-works price of the product, and — all the other materials used are already originating and are classified within a heading other than heading No 9401 or 9403

(1)	(2)	(3)
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
9503	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 9506	Articles and equipment for gymnastics, athletics, other sports (excluding table tennis) or outdoor games not specified or included elsewhere in this chapter; swimming pools and paddling pools	Manufacture from materials not classified within the same heading as the product. However, roughly shaped blocks for making golf clubs heads may be used and the other materials classified within the same heading may also be used provided their value does not exceed 5 % of the ex-works price of the product
9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy 'birds' (other than those of heading No 9208 or 9705) and similar hunting or shooting requisites	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 5 % of the ex-works price of the product
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from 'worked' carving materials of the same heading
ex 9603	Brooms and brushes, (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15 % of the ex-works price of the set
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 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 may be used and the other materials classified within the same heading may also be used provided their value does not exceed 5 % of the ex-works price of the product

(1)	(2)	(3)
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks: — Lighters with piezo igniter — Other	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 Manufacture in which the value of all the materials of heading No 9613 used does not exceed 5 % of the ex-works price of the product
ex 9614	Smoking pipes or pipe bowls	Manufacture from roughly shaped blocks

MOVEMENT CERTIFICATE

ANNEX IV

(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.

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)				
6. Transport details (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		
		7. Remarks				
8. Item number; Makes and numbers; Number and kind of packages (1); Description of goods				9. Gross weight (kg) or other measure (litres, m³, etc.)		
				10. Invoices (Optional)		
11. CUSTOMS ENDORSEMENT				12. DECLARATION BY THE EXPORTER		
Declaration certified: Export document (2) Form No Customs office Issuing country or territory Date (Signature)				I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date (Signature)		

Stamp

13. REQUEST FOR VERIFICATION, to:	14. RESULT OF VERIFICATION,
Verification of the authenticity and accuracy of this certificate is requested.	Verification carried out shows that this certificate (') ☐ was issued by the customs office indicated and that the information contained therein is accurate. ☐ does not meet the requirements as to authenticity and accuracy (see remarks appended).
..... (Place and date)	 (Place and date)
Stamp	Stamp
..... (Signature)	 (Signature)
	(¹) Insert X in the appropriate box.

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, 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
	7. Remarks		
6. Transport details (Optional)			
8. Item number; Makes and numbers; Number and kind of packages (''); Description of goods		9. Gross weight (kg) or other measure (litres, m³, 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, invoices, manufacturer's declarations, etc., referring to the products used in manufacture or to the goods re-exported in the same state.

ANNEX V

Declaration referred to in Article 8 (1) (b) and (c)

I, the undersigned, exporter of the goods covered by this document declare that except where otherwise indicated ⁽¹⁾, the goods meet the conditions to obtain originating status in preferential trade with

..... ⁽²⁾,

and that the country of origin of the goods is

..... ⁽²⁾ ⁽¹⁾.

.....
(Place and date)

.....
(Signature)

(The signature must be followed by the name of the signatory in clear script.)

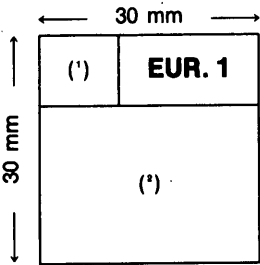
⁽¹⁾ When an invoice also includes products not originating in the Community, Austria, Finland, Iceland, Norway, Sweden or Switzerland, the exporter must clearly indicate them.

When an invoice also includes products having the status of products originating in Spain within the meaning of Article 24 of the Protocol or in the Canary Islands, Ceuta and Melilla within the meaning of Article 19 of the Protocol, the exporter must clearly indicate them until 31 December 1992 respectively by means of the symbol 'ES' and 'CCM'.

⁽²⁾ The Community, Austria, Finland, Iceland, Norway, Sweden, Switzerland.

⁽³⁾ Reference can be made to a specific column of the invoice in which the country of origin of each product is entered.

ANNEX VI



(*) Initials or coat of arms of the exporting State.
(*) Such information as is necessary for the identification of the approved exporter.

COUNCIL REGULATION (EEC) No 1599/88

of 24 May 1988

on the application of Decision No 1/88 of the EEC-Finland Joint Committee amending Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 113 thereof,

Having regard to the proposal from the Commission,

Whereas the Agreement between the European Economic Community and the Republic of Finland was signed on 5 October 1973 and entered into force on 1 January 1974;

Whereas, by virtue of Article 28 of Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation, which forms an integral part of the above Agreement, the Joint Committee has adopted Decision No 1/88 amending Protocol 3;

Whereas it is necessary to apply this Decision in the Community,

HAS ADOPTED THIS REGULATION:

Article 1

Decision No 1/88 of the EEC-Finland Joint Committee shall apply in the Community.

The text of the Decision is attached to this Regulation.

Article 2

This Regulation shall enter into force on the day of its publication in the *Official Journal of the European Communities*

It shall apply from 1 January 1988.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 24 May 1988.

For the Council

The President

H.-D. GENSCHER

DECISION No 1/88 OF THE EEC-FINLAND JOINT COMMITTEE

of 25 February 1988

amending Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Economic Community and the Republic of Finland, signed in Brussels on 5 October 1973,

Having regard to Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation, and in particular Article 28 thereof,

Whereas the origin rules contained in Protocol 3 are based on the use of the Customs Cooperation Council Nomenclature; whereas the Customs Cooperation Council approved the 'International Convention on the Harmonized Commodity Description and Coding System' (hereinafter referred to as the harmonized system) on 14 June 1983; whereas it is the intention that, as from 1 January 1988, the harmonized system will replace the current nomenclature for the purposes of international trade; whereas it is therefore necessary to adopt the rules of origin contained in Protocol 3 so that they are based on the use of the harmonized system;

Whereas, in the light of experience, the presentation of the origin rules could be improved by grouping all the exceptions to the basic change of heading rule into one list and by providing detailed guidance on how it should be interpreted;

Whereas it is necessary to amend Articles 2, 5 and 6 and the explanatory notes in Annex I as a consequence of the adoption of a single list;

Whereas, for the purposes of implementing the Agreement, the rules of origin laid down, as regards both the conditions under which products acquire the status of originating products and proof of such status and the detailed rules for verifying it in accordance with the said Protocol, have been amended by a number of EEC-Finland Joint Committee Decisions; whereas other Decisions of the said EEC-Finland Joint Committee have introduced certain procedures simplifying implementation of that Protocol;

Whereas it is therefore appropriate for the proper functioning of the Agreement to incorporate in a single text all the provisions in question with a view to facilitating the work of users and customs administrations,

HAS DECIDED AS FOLLOWS:

Article 1

The text of Protocol 3 as amended and supplemented by Decisions No 2/85, No 1/86, No 2/86, No 3/86, No 1/87, No 2/87 and No 3/87 is hereby replaced by the text annexed to this Decision.

Article 2

1. Products which were exported before 1 January 1988, accompanied by an EUR.1 certificate, form EUR.2 or by an invoice containing the exporter's declaration as provided for in Annex V to Protocol 3, shall be considered as originating under the rules in force on 1 January 1988.

2. EUR.1 certificates, forms EUR.2 or the invoices containing the exporter's declaration as provided for in Annex V to Protocol 3, issued or made out before 1 January 1988 under the rules in force before that date shall be accepted up to and including 30 April 1988 according to the rules in force when they were issued.

Forms EUR.2 fulfilling the conditions set out in Articles 8 (1) (b) and 14 of Protocol 3 to the Agreement between the European Economic Community and the Republic of Finland in force on 30 June 1987, including forms EUR.2 carrying the entry 'EFTA-SPAIN-TRADE' used in the framework of direct trade between Spain and Finland or one of the five other countries mentioned in Article 2 of Protocol 3, may continue to be completed and accepted up to and including 30 June 1988.

3. LT certificates issued before 1 January 1988, under the rules applicable before that date, shall be accepted within their period of validity where this expires on or after 1 January 1988.

Invoices made out on or after 1 January 1988 referring to an LT certificate, issued before 1 January 1988, shall be accepted within the four months following the expiry date of the LT certificate given on these invoices.

4. The provisions of Article 9 (5) and (6) of Protocol 3 shall also apply in the cases of goods exported before 1 January 1988 and retrospective or duplicate EUR. 1 certificates may be issued under the rules in force before that date.

Article 3

This Decision shall apply from 1 January 1988.

Done at Brussels, 25 February 1988.

For the Joint Committee

The President

L. BLOMQUIST

Joint Declaration concerning the review of the changes to the origin rules as a result of the introduction of the harmonized system

Where, following the amendments made to the Nomenclature, the new rules introduced by Decision No 1/88 alter the substance of any rule existing prior to Decision No 1/88, and it appears that such alteration results in a situation prejudicial to the interest of the sectors concerned, then, if one of the contracting parties so requests in the period up to and including 31 December 1990, an examination shall be made as a matter of urgency by the Joint Committee, of the need to restore the substance of the rule concerned as it was before Decision No 1/88.

In any case the Joint Committee shall decide to restore, or not to restore, the substance of the rule concerned within a period of three months of the request being made to it by either of the parties to the Agreement.

If the substance of the rule concerned is restored, then the parties to the Agreement shall also provide the legal framework necessary to ensure that any customs duties paid on the products concerned imported after 1 January 1988 can be reimbursed.

PROTOCOL 3

concerning the definition of the concept of 'originating products' and methods of administrative cooperation

TITLE I

Definition of the concept of 'originating products'

Article 1

For the purpose of implementing the Agreement, and without prejudice to the provisions of Articles 2 and 3 of this Protocol, the following products shall be considered as:

1. products originating in the Community:

- (a) products wholly obtained in the Community;
- (b) products obtained in the Community in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in Finland;

2. products originating in Finland:

- (a) products wholly obtained in Finland;
- (b) products obtained in Finland in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in the Community.

The products in Annex II shall be temporarily excluded from the scope of this Protocol. Nevertheless, the arrangements regarding administrative cooperation and Article 23 shall apply *mutatis mutandis* to these products.

Article 2

1. Inasmuch as trade between the Community and Austria, Iceland, Norway, Sweden or Switzerland and between Finland and the latter five countries, and also between each of those five countries themselves is governed by Agreements containing rules identical to those in this Protocol, the following products shall also be considered as:

- A. products originating in the Community: those products referred to in Article 1 (1) which, after being exported from the Community, have undergone no working or processing in any of those five countries or have not undergone sufficient working or processing there to confer on them the status of products originating in any of those

countries by virtue of provisions corresponding to those of Article 1 (1) (b) or (2) (b) of this Protocol contained in the Agreements referred to above, provided that:

- (a) only products originating in any of those five countries or in the Community or in Finland have been used in the course of the working or processing;

- (b) where a percentage rule limits, in the list in Annex III, the proportion in value of non-originating products that can be incorporated under certain circumstances, the added value has been acquired in each of the countries in accordance with the percentage rules and with the other rules contained in the said list, without any possibility of cumulation from one country to another;

- B. products originating in Finland: those products referred to in Article 1 (2) which, after being exported from Finland have undergone no working or processing in any one of these five countries or have undergone working or processing insufficient to confer on them the status of products originating in any of those countries by virtue of provisions corresponding to those of Article 1 (1) (b) or (2) (b) of this Protocol contained in the Agreements referred to above, provided that:

- (a) only products originating in any one of those five countries or in the Community or in Finland have been used in the course of the working or processing;

- (b) where a percentage rule limits, in the list in Annex III, the proportion in value of non-originating products that can be incorporated under certain circumstances, the added value has been acquired in each of the countries in accordance with the percentage rules and with the other rules contained in the said list without any possibility of cumulation from one country to another.

- 2. For the purpose of implementing paragraph 1 (A) (a) and (B) (a), the fact that products other than those referred to therein are used in a proportion not exceeding in total value 5 % of the value of the products obtained and imported into Finland or the Community does not affect the determination of origin of the latter products, provided that they would not have caused the products exported from the Community or Finland in the first place to lose their status of products originating in the Community or in Finland had they been incorporated there.

3. In the cases referred to in paragraph 1 (A) (b) and (B) (b) and paragraph 2, no non-originating product may be incorporated if it only undergoes the working or processing provided for in Article 5 (5).

Article 3

Notwithstanding the provisions of Article 2 and provided that all the conditions laid down in that Article are nevertheless fulfilled, the products obtained shall not continue to be considered as products originating in the Community or in Finland respectively unless the value of the products worked or processed originating in the Community or in Finland represents the highest percentage of the value of the products obtained. If this is not so, the latter products are considered as originating in the country where the added value acquired represents the highest percentage of their value.

Article 4

The following shall be considered as wholly obtained either in the Community or in Finland within the meaning of Article 1 (1) (a) and (2) (a):

- (a) mineral products extracted from their soil or from their 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 sea fishing and other products taken from the sea by their vessels;
- (g) products made aboard their factory ships exclusively from products referred to in subparagraph (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) goods produced there exclusively from products specified in subparagraphs (a) to (i).

Article 5

1. The expressions 'Chapters' and 'headings' used in this Protocol shall mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the 'Harmonized Commodity Description and Coding system' (hereinafter referred to as the harmonized system or HS).

The expression 'classified' shall refer to the classification of a product or material within a particular heading.

2. For the purposes of Article 1, non-originating materials are considered to be sufficiently worked or processed when the product obtained is classified within a heading which is different from those within which all the non-originating materials used in its manufacture are classified, subject to the provisions of paragraphs 3, 4 and 5.

3. For a product mentioned in columns 1 and 2 of the list in Annex III, the conditions set out in column 3 for the product concerned must be fulfilled instead of the rule in paragraph 2.

4. For the products of Chapters 84 to 91 inclusive, as an alternative to satisfying the conditions set out in column 3, the exporter may opt to apply the conditions set out in column 4 instead.

5. For the purpose of implementing Article 1 (1) (b) and (2) (b) the following shall still be considered as insufficient working or processing to confer the status of originating product, whether or not there is a change of heading:

- (a) operations to ensure the preservation of merchandise 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 removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
- (c) (i) changes of packing and breaking up and assembly of consignments;
- (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packing operations;
- (d) affixing marks, labels or other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating either in the Community or in Finland;
- (f) simple assembly of parts of articles to constitute a complete article;
- (g) a combination of two or more operations specified in subparagraphs (a) to (f);
- (h) slaughter of animals.

Article 6

1. The term 'value' in the list in Annex III shall mean the customs value at the time of the import 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.

Where the value of the originating materials used needs to be established, this paragraph shall be applied *mutatis mutandis*.

2. The term 'ex-works price' in the list in Annex III and paragraph 3 below shall mean the ex-works price of the product obtained minus any internal taxes which are, or may be, repaid when the product obtained is exported.

3. Where Articles 2 and 3 apply, 'added value acquired' shall be understood as meaning the difference between the ex-works price of the goods obtained, minus any internal taxes which are, or may be, repaid when the product obtained is exported from the country concerned or from the Community and the customs value of all the products imported and worked or processed in that country or in the Community.

Article 7

Goods originating in Finland or in the Community and constituting one single shipment which is not split up may be transported through territory other than that of the Community, Finland, Austria, Iceland, Norway, Sweden or Switzerland, with, should the occasion arise, transshipment or temporary warehousing in such territory, provided that the crossing of the latter territory is justified for geographical reasons, that the goods have remained under the surveillance of the customs authorities in the country of transit or of warehousing, that they have not entered into the commerce of such countries or been delivered for home use there and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

TITLE II

Arrangements for administrative cooperation

Article 8

1. Originating products within the meaning of this Protocol shall, on import into the Community or Finland, benefit from the Agreement upon submission of one of the following:

- (a) an EUR. 1 movement certificate, hereinafter referred to as 'an EUR. 1 certificate', or an EUR. 1 certificate, valid for a long term, and invoices referring to such certificate, made out in accordance with Article 13. A specimen of the EUR. 1 certificate is given in Annex IV to this Protocol;

- (b) an invoice bearing the exporter's declaration as given in Annex V to this Protocol, made out in accordance with Article 13;

- (c) an invoice bearing the exporter's declaration as given in Annex V to this Protocol, made out by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed 4 400 ECU.

2. The following originating products within the meaning of this Protocol shall, on importation into the Community or into Finland, benefit from the Agreement without it being necessary to produce any of the documents referred in in paragraph 1:

- (a) products sent as small packages from private persons to private persons, provided that the value of the products does not exceed 310 ECU;
- (b) products forming part of travellers' personal luggage, provided that the value of the products does not exceed 880 ECU.

These provisions shall be applied only when such products are not imported by way of trade and have been declared as meeting the conditions required for the application of the Agreement, and where there is no doubt as to the veracity of such declaration.

Importations 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 importations by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.

3. Amounts in the national currency of the exporting State equivalent to the amounts expressed in ECU shall be fixed by the exporting State and communicated to the other parties to the Agreement. When the amounts are more than the corresponding amounts fixed by the importing State, the importing State shall accept them if the goods are invoiced in the currency of the exporting State.

If the goods are invoiced in the currency of another Member State of the Community or another country mentioned in Article 2 of this Protocol, the importing State shall recognize the amount notified by the country concerned.

4. Up to and including 30 April 1989, the ECU, to be used in any given national currency shall be the equivalent in that national currency of the ECU as at 1 October 1986. For each successive period of two years, it shall be the equivalent in that national currency of the ECU as at the first working day in October in the year immediately preceding that two-year period.

5. 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 are not separately invoiced are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

6. Sets within the meaning of general rule 3 of the harmonized system shall be regarded as originating when all component articles are originating products. Nevertheless, when a set is composed of originating and non-originating articles, the set as a whole shall be regarded as originating provided that the value of the non-originating articles does not exceed 15 % of the ex-works price of the set.

Article 9

1. An EUR.1 certificate shall be issued by the customs authorities of the exporting State when the goods to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.

2. The EUR.1 certificate shall be issued by the customs authorities of a Member State of the European Economic Community if the goods to be exported can be considered as products originating in the Community within the meaning of Article 1 (1) of this Protocol. The EUR.1 certificate shall be issued by the customs authorities of Finland if the goods to be exported can be considered as products originating in Finland within the meaning of Article 1 (2) of this Protocol.

3. The customs authorities of the Member States of the Community or Finland may issue EUR.1 certificates under the conditions laid down in the Agreements referred to in Article 2 of this Protocol if the goods to be exported can be considered as products originating in the Community, in Finland or in Austria, Iceland, Norway, Sweden or Switzerland within the meaning of Article 2 and, where applicable, Article 3 of this Protocol and provided that the goods covered by the EUR.1 certificates are in the Community or in Finland.

Where Article 2, and where appropriate, Article 3 of this Protocol are applied, the EUR.1 certificates shall be issued by the customs authorities of each of the countries concerned where the goods have either been held before their re-exportation in the same state or undergone the working or processing referred to in Article 2 of this Protocol, upon presentation of the EUR.1 certificates issued previously.

4. An EUR.1 certificate may be issued only where it can serve as the documentary evidence required for the purpose of implementing the preferential treatment provided for in the Agreement.

The date of issue of the EUR.1 certificate must be indicated in the box on the EUR.1 certificate reserved for the customs authorities.

5. In exceptional circumstances an EUR.1 certificate may also be issued after exportation of the goods to which it relates if it was not issued at the time of exportation because of errors, involuntary omissions or special circumstances.

The customs authorities may issue an EUR.1 certificate retrospectively only after verifying that the particulars supplied in the exporter's application agree with those on the corresponding document.

EUR.1 certificates issued retrospectively must be endorsed with one of the following:

'EXPEDIDO A POSTERIORI', 'UDSTEDT EFTERFØLGENDE', 'NACHTRÄGLICH AUSGESTELLT', 'ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΠΕΡΩΝ', 'ISSUED RETROSPECTIVELY', 'DÉLIVRÉ A POSTERIORI', 'RILASCIATO A POSTERIORI', 'AFGEGEVEN A POSTERIORI', 'EMITIDO A POSTERIORI', 'ÚTGEFID EFTIR Á', 'UTSTEDT SENERE', 'ANNETTU JÄLIKÄTEEN', 'UTFÄRDAT I EFTERHAND'.

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

'DUPLICADO', 'DUPLIKAT', 'DUPLIKAT', 'ΑΝΤΙΓΡΑΦΟ', 'DUPLICATE', 'DUPLICATA', 'DUPLICATO', 'DUPLICAAT', 'SEGUNDA VIA', 'EFTIRRIT', 'DUPLIKAT', 'KAKSOISKAPPALE', 'DUPLIKAT'.

The duplicate, which must bear the date of issue of the original EUR.1 certificate shall take effect as from the date.

7. The endorsements referred to in paragraphs 5 and 6 shall be inserted in the 'Remarks' box on the EUR.1 certificate.

8. It shall always be possible to replace one or more EUR.1 certificates by one or more EUR.1 certificates, provided that this is done at the customs office where the goods are located.

9. For the purpose of verifying whether the conditions stated in paragraphs 2 and 3 have been met, the customs authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

Article 10

1. An EUR.1 certificate shall be issued only on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative, on the form, a specimen of which is given in Annex IV to this Protocol, which shall be completed in accordance with this Protocol.

2. It shall be the responsibility of the customs authorities of the exporting country to ensure that the form referred to in paragraph 1 is properly completed. In particular, they shall check whether the box reserved for the description of the goods has been completed in such a manner as to exclude any possibility of fraudulent additions. To this end, the description of the goods must be given without leaving any blank lines. Where the box

is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. Since the EUR.1 certificate constitutes the documentary evidence for the application of the preferential tariff and quota arrangements laid down in the Agreement, it shall be the responsibility of the customs authorities of the exporting country to take any steps necessary to verify the origin of the goods and to check the other statements on the certificate.

4. When an EUR.1 certificate is issued within the meaning of Article 9 (5) of this Protocol after the goods to which it relates have actually been exported, the exporter must in the application referred to in paragraph 1:

- indicate the place and date of exportation of the goods to which the EUR.1 certificate relates,
- certify that no EUR.1 certificate was issued at the time of exportation of the goods in question, and state the reasons.

5. Applications for EUR.1 certificates and the EUR.1 certificates referred to in the second subparagraph of Article 9 (3) of this Protocol, upon presentation of which new EUR.1 certificates are issued, must be preserved for at least two years by the customs authorities of the exporting country.

Article 11

1. EUR.1 certificates shall be made out on the form, a specimen of which is given in Annex IV to this Protocol. This form shall be printed in one or more of the languages in which the Agreement is drawn up. EUR.1 certificates shall be made out in one of those languages and in accordance with the provisions of the domestic law of the exporting State; if they are handwritten, they shall be completed in ink in capital letters.

2. The EUR.1 certificate shall be 210 × 297 millimetres. A tolerance of up to plus 8 millimetres or minus 5 millimetres in the length may be allowed. The paper used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 25 grams per square metre. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

3. The Member States of the Community and Finland may reserve the right to print the EUR.1 certificates themselves or may have them printed by printers approved by them. In the latter case, each EUR.1 certificate must include a reference of such approval. In addition, the EUR.1 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, whether or not printed, by which it can be identified.

Article 12

1. An EUR.1 certificate must be submitted, within four months of the date of issue by the customs authorities

of the exporting State, to the customs authorities of the importing State where the goods are entered, in accordance with the procedures laid down by that State. The said authorities may require a translation of a certificate. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the goods meet the conditions required for the implementation of the Agreement.

2. Without prejudice to Article 5 (5) of this Protocol, where, at the request of the person declaring the goods at customs a dismantled or non-assembled article falling within Chapter 84 or 85 of the harmonized system is imported by instalments under the conditions laid down by the competent authorities. It shall be considered to be a single article and an EUR.1 certificate may be submitted for the whole article upon importation of the first instalment.

3. An EUR.1 certificate which is submitted to the customs authorities of the importing State 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 the certificate by the final date set is due to *force majeure* or exceptional circumstances.

In other cases of belated presentation, the customs authorities of the importing State may accept the EUR.1 certificates where the goods have been submitted to them before the said final date.

4. The discovery of slight discrepancies between the statements made in the EUR.1 certificate and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the goods shall not *ipso facto* render the certificate null and void, provided it is duly established that the certificate corresponds to the goods.

5. EUR.1 certificates shall be preserved by the customs authorities of the importing State in accordance with the rules in force in that State.

6. Proof that the conditions set out in Article 7 of this Protocol have been met shall be provided by submission to the customs authorities of the importing State of either:

- (a) a single supporting transport document, made out in the exporting State, under the cover of which the transit country has been crossed; or
- (b) a certificate issued by the customs authorities of the transit country containing:
 - an exact description of the goods,
 - the date of unloading and reloading of the goods and, where applicable, the names of the ships,
 - certified proof of the conditions under which the goods have stayed in the transit country;
- (c) or, failing these, any substantiating documents.

Article 13

1. Notwithstanding Articles 9 (1) to (7) and 10 (1), (4) and (5) of this Protocol, a simplified procedure for the issue of the documentation relating to the evidence of origin shall be applicable under the terms of the provisions set out below.

2. The customs authorities in the exporting State may authorize any exporter, hereinafter referred to as 'approved exporter', who makes frequent shipments for which EUR. 1 certificates may be issued, and who offers to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the goods, not to submit to the customs office in the exporting State at the time of export either the goods or the application for an EUR. 1 certificate relating to those goods, for the purpose of obtaining an EUR. 1 certificate under the conditions laid down in Article 9 (1) to (4) of this Protocol.

3. In addition, the customs authorities may authorize an approved exporter to draw up EUR. 1 certificates, valid for a maximum period of one year from the date of issue, hereinafter referred to as an 'LT certificate'. The authorization shall be granted only where the originating status of the goods to be exported is expected to remain unchanged for the period of validity of the LT certificate. If any goods are no longer covered by the LT certificate, the approved exporter shall immediately inform the customs authorities who gave the authorization.

Where the simplified procedure applies, the customs authorities of the exporting State may prescribe the use of EUR. 1 certificates bearing a distinctive sign by which they may be identified.

4. The authorization referred to in paragraphs 2 and 3 shall stipulate, at the choice of customs authorities, that box 11, 'Customs endorsement', of the EUR. 1 certificate must:

- (a) either be endorsed beforehand with the stamp of the competent customs office of the exporting State and the handwritten or non-handwritten signature of an official of that office; or
- (b) be endorsed by the approved exporter with a special stamp which has been approved by the customs authorities of the exporting State and corresponds to the specimen given in Annex VI to this Protocol: this stamp may be preprinted on the form.

Box 11, 'Customs endorsement', of the EUR. 1 certificate shall be completed if necessary by the approved exporter.

5. In the cases referred to in paragraph 4 (a), one of the following phrases shall be entered in box 7, 'Remarks', of the EUR. 1 certificate:

'PROCEDIMIENTO SIMPLIFICADO', 'FORENKLET PROCEDURE', 'VEREINFACHTES VERFAHREN', 'ΑΠΛΟΥΣΤΕΥΜΕΝΗ ΔΙΑΔΙΚΑΣΙΑ', 'SIMPLIFIED PROCEDURE', 'PROCÉDURE

SIMPLIFIÉE', 'PROCEDURA SEMPLIFICATA', 'VEREENVOUTDIGDE PROCEDURE', 'PROCEDIMENTO SIMPLIFICADO', 'EINFÖLDUD AFGREIDSLA', 'FORENKLET PROSEDYRE', 'YKSINKERTAISTETTU MENETTELY', 'FÖRENKLAD PROCEDUR'.

The approved exporter shall if necessary indicate in box 13, 'Request for verification', the name and address of the customs authority competent to verify the EUR. 1 certificate.

6. In the case referred to in paragraph 3, the approved exporter shall also enter in box 7 of the EUR. 1 certificate one of the following phrases:

'CERTIFICADO LT VÁLIDO HASTA EL ...',
'LT-CERTIFICAT GYLDIGT INDTIL ...',
'LT-CERTIFICAT GÜLTIG BIS ...',
'ΠΙΣΤΟΠΟΙΗΤΙΚΟΝ ΛΤ ΙΞΥΟΝ ΜΕΧΡΙ ...',
'LT CERTIFICATE VALID UNTIL ...',
'CERTIFICAT LT VALABLE JUSQU'AU ...',
'CERTIFICATO LT VALIDO FINO AL ...',
'LT-CERTIFICAAT GELDIG TOT EN MET ...',
'LT-CERTIFICADO LT VALIDO ATÉ ...',
'LT-SKÍRTEINI GILDIR TIL ...',
'LT-SERTIFIKAT GYLDIG INTIL ...',
'LT-TODISTUS VOIMASSA ... SAAKKA',
'LT-CERTIFIKAT GILTIGT TIL ...',

(date indicated in Arabic numerals),

and a reference to the authorization under which the relevant LT certificate has been issued.

The approved exporter shall not be required to refer in box 8 and box 9 of the LT certificate to the marks and numbers and number and kind of packages and the gross weight (kg) or other measure (litres, m³, etc.). Box 8 must, however, contain a description and designation of the goods which is sufficiently precise to allow for their identification.

7. Notwithstanding Article 12 (1) and (3), the LT certificate must be submitted to the customs office of import at or before the first importation of any goods to which it relates. When the importer carries out the customs clearance at several customs offices in the State of importation, the customs authorities may request him to produce a copy of the LT certificate to all of those offices.

8. Where an LT certificate has been submitted to the customs authorities, the evidence of the originating status of the imported goods shall, during the validity of the LT certificate, be given by invoices which satisfy the following conditions:

- (a) when an invoice includes both goods originating in the Community or one of the countries referred to in Article 2 (1) of this Protocol and non-originating

goods, the exporter shall distinguish clearly between these two categories;

- (b) the exporter shall state on each invoice the number of the LT certificate which covers the goods and the date of expiry of the certificate and the names of the country or countries in which the goods originate.

The statement on the invoice made by the exporter of the number of the LT certificate with the indication of the country of origin shall constitute a declaration that the goods fulfill the conditions laid down in this Protocol for the acquisition of preferential origin status in trade between the Community and Finland.

The customs authorities of the exporting State may require that the entries, which, under the above provisions, must appear on the invoice, be supported by the manuscript signature followed by the name of the signatory in clear script;

- (c) the description and the designation of the goods on the invoice shall be in sufficient detail to show clearly that the goods are also listed on the LT certificate to which the invoice refers;
- (d) the invoices can be made out only for the goods exported during the period of validity of the relevant LT certificate. They may however be produced at the import customs office within four months of the date of their being made out by the exporter.

9. In the framework of the simplified procedures, invoices which satisfy the conditions of this Article may be made out and/or transmitted using telecommunications or electronic data-processing methods. Such invoices shall be accepted by the customs of the importing State as evidence of the originating status of the goods imported in accordance with the procedures laid down by the customs authorities there.

10. Should the customs authorities of the exporting State identify that a certificate and/or invoice issued under the provisions of this Article is invalid in relation to any goods supplied, they shall immediately notify the customs authorities of the importing State of the facts.

11. The customs authorities may authorize an approved exporter to make out invoices bearing the declaration given in Annex V to this Protocol in place of EUR. 1 certificates.

The declaration made by the approved exporter on the invoice shall be made out in one of the languages in which the Agreement is drawn up or in Swedish. It shall be signed in manuscript and must either:

- (a) have a reference to the approved exporter authorization number; or

- (b) be endorsed by the approved exporter with the special stamp referred to in paragraph 4 (b) which has been approved by the customs authorities of the exporting State. This stamp may be preprinted on the invoice.

12. However, the customs authorities in the exporting State may authorize an approved exporter not to sign the statement in paragraph 8 (b) or the declaration referred to in paragraph 11 given on the invoice, when such invoices are made out and/or transmitted using telecommunications or electronic data-processing methods.

The said customs authorities shall lay down conditions for the implementation of this paragraph, including, if they so require, a written undertaking from the approved exporter, that he accepts full responsibility for such statement and declaration as if they had in fact been signed in manuscript by him.

13. In the authorizations referred to in paragraphs 2, 3 and 11 the customs authorities shall specify in particular:

- (a) the conditions under which the applications for EUR. 1 certificates or for LT certificates are made or under which the declaration concerning the origin of the goods is made on the invoice;
- (b) the conditions under which these applications, as well as a copy of the invoices referring to an LT certificate and of the invoices bearing the exporter's declaration, are kept for at least two years. In the case of LT certificates or invoices referring to an LT certificate, this period shall begin from the date of expiry of validity of the LT certificate. These provisions shall also apply to the EUR. 1 certificates or LT certificates and the invoices referring to an LT certificate, as well as to invoices bearing the exporter's declaration, having served as the basis for the issue of other evidence of origin, used under the conditions laid down in the second subparagraph of Article 9 (3) of this Protocol.

14. The customs authorities in the exporting State may declare certain categories of goods ineligible for the special treatment provided for in paragraphs 2, 3 and 11.

15. The customs authorities shall refuse the authorizations referred to in paragraphs 2, 3 and 11 to exporters who do not offer all the guarantees which they consider necessary.

The customs authorities may withdraw the authorizations at any time. They must do so where the conditions of approval are no longer satisfied or the approved exporter no longer offers those guarantees.

16. The approved exporter may be required to inform the customs authorities, in accordance with the rules which they lay down, of goods to be dispatched by him,

so that the competent customs office may make any verification it thinks necessary before the dispatch of the goods.

17. The provisions of this Article shall not prejudice application of the rules of the Community, the Member States and Finland on customs formalities and the use of customs documents.

Article 14

The declaration referred to in Article 8 (1) (c) shall be made out by the exporter in the form given in Annex V to this Protocol in one of the languages in which the Agreement is drawn up or in Swedish. It shall be typed or stamped and signed by hand. The exporter must keep a copy of the invoice bearing the said declaration for at least two years.

Article 15

1. The exporter or his representative shall submit with his request for an EUR. 1 certificate any appropriate supporting document proving that the goods to be exported qualify for the issue of an EUR. 1 certificate.

He shall undertake to submit at the request of the appropriate authorities, any supplementary evidence they may require for the purpose of establishing the correctness of the originating status of the goods eligible for preferential treatment and shall undertake to agree to any inspection of his accounts and to any check on the processes of the obtaining of the above goods, carried out by the said authorities.

2. Exporters must keep for at least two years the supporting documents referred to in paragraph 1.

3. The provisions of paragraphs 1 and 2 shall apply *mutatis mutandis* in the case of the use of the procedures laid down in Article 13 (2) and (3) and of the declarations referred to in Article 8 (1) (b) and (c).

Article 16

1. Goods sent from the Community or from Finland for exhibition in a country other than those referred to in Article 2 of this Protocol and sold after the exhibition for importation into Finland or into the Community shall benefit on importation from the provisions of the Agreement on condition that the goods meet the requirements of this Protocol entitling them to be recognized as originating in the Community or in Finland and provided that it is shown to the satisfaction of the customs authorities that:

(a) an exporter has consigned these goods from the Community or from Finland to the country in which the exhibition is held and has exhibited them there;

(b) the goods have been sold or otherwise disposed of by that exporter to someone in Finland or in the Community;

(c) the goods have been consigned during the exhibition or immediately thereafter to Finland or to the Community in the state in which they were sent for exhibition;

(d) the goods have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. An EUR. 1 certificate must be produced to the customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the goods 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 organized for private purposes in shops or business premises with a view to the sale of foreign goods, and during which the goods remain under customs control.

Article 17

1. In order to ensure the proper application of this Title, the Member States of the Community and Finland shall assist each other, through their respective customs administrations, in checking the authenticity and accuracy of EUR. 1 certificates, including those issued under Article 9 (3) of this Protocol, and the exporters' declarations made on invoices.

2. The Joint Committee shall be authorized to take any decisions necessary for the methods of administrative cooperation to be applied at the due time in the Community and in Austria.

3. The customs authorities of the Member States and of Finland shall provide each other, through the Commission of the European Communities, with specimen impressions of stamps used in their customs offices for the issue of EUR. 1 certificates.

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

5. The Member States and Finland shall take all necessary steps to ensure that goods traded under cover of an EUR. 1 certificate, which in the course of transport

use a free zone situated in their territory, are not substituted by other goods and that they do not undergo handling other than normal operations designed to prevent their deterioration.

6. When products originating in the Community or Finland and imported into a free zone under cover of an EUR. 1 certificate undergo treatment or processing, the customs authorities concerned must issue a new EUR. 1 certificate at the exporter's request if the treatment or processing undergone is in conformity with the provisions of this Protocol.

Article 18

1. Subsequent verifications of EUR. 1 certificates and of exporter's declarations made on invoices shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the authenticity of the document or the accuracy of the information regarding the true origin of the goods in question.

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing State shall return the EUR. 1 certificate and the invoice, if it has been submitted, or the invoice referring to an LT certificate, or the invoice bearing the exporter's declaration or a copy of those documents, to the customs authorities of the exporting State, giving, where appropriate, the reasons of substance or form for an inquiry.

The customs authorities shall forward, in support of the request for *a posteriori* verification, any documents and information that have been obtained suggesting that the particulars given on the EUR. 1 certificate or the invoice are inaccurate.

If the customs authorities of the importing State decide to suspend the provisions of the Agreement while awaiting the results of the verification, they shall offer to release the goods to the importer subject to any precautionary measures judged necessary.

3. The customs authorities of the importing State shall be informed of the results of the verification as soon as possible. These results must be such as to make it possible to determine whether the documents returned under paragraph 2 apply to the goods actually exported, and whether these goods can, in fact, qualify for application of the preferential arrangements.

Where such disputes cannot be settled between the customs authorities of the importing State and those of the exporting State or where they raise a question as to the interpretation of this Protocol they shall be submitted to the Customs Committee.

For the purpose of the subsequent verification of EUR. 1 certificates, the customs authorities of the exporting country must keep the export documents, or copies of EUR. 1 certificates used in place thereof, for at least two years.

TITLE III

Provisions applicable to the Canary Islands, Ceuta and Melilla

Article 19

1. For the application of the provisions of the Additional Protocol concerning products originating in the Canary Islands, Ceuta and Melilla, this Protocol shall apply *mutatis mutandis* subject to the particular conditions set out in paragraphs 3 to 8 of this Article.

2. The term 'Community' used in this Protocol does not cover the Canary Islands, Ceuta or Melilla. The term 'products originating in the Community' does not cover products originating in the Canary Islands, Ceuta and Melilla.

3. The following provisions shall apply instead of Articles 1, 2 and 3 and references to those Articles shall apply *mutatis mutandis* to this Article.

The following shall be considered as:

- (a) products originating in the Canary Islands, Ceuta and Melilla:
 - (i) products wholly obtained in the Canary Islands, Ceuta and Melilla;
 - (ii) products obtained in the Canary Islands, Ceuta and Melilla in the manufacture of which products other than those referred to in (i) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in Finland, Austria, Iceland, Norway, Sweden or Switzerland or the Community provided they undergo, in the Canary Islands, Ceuta and Melilla, working or processing which exceeds the insufficient working or processing set out in Article 5 (5);
- (b) products originating in Finland:
 - (i) products wholly obtained in Finland;
 - (ii) products obtained in Finland in the manufacture of which products other than those referred to in (i) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 5. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in the Canary Islands, Ceuta and Melilla, Austria, Iceland, Norway, Sweden or Switzerland or the Community provided they undergo working or processing which exceeds the insufficient working or processing set out in Article 5 (5).

4. The Canary Islands, Ceuta and Melilla shall be considered as a single territory.

5. The exporter or his authorized representative shall enter 'Finland' and 'Canary Islands, Ceuta and Melilla' in box 2 of EUR. 1 certificates.

In addition, in the case of products originating in the Canary Islands, Ceuta and Melilla, this shall be indicated in box 4 of EUR. 1 certificates.

When invoices are made out in the Canary Islands, in Ceuta or in Melilla in the framework of the provisions of Article 8 (1) of this Protocol, the exporter shall clearly indicate the products originating in the Canary Islands, Ceuta and Melilla by means of the symbol 'CCM'.

6. The products in Annex II shall be temporarily excluded from the scope of this Protocol. Nevertheless, the arrangements regarding administrative cooperation shall apply *mutatis mutandis* to these products.

7. The Spanish customs authorities shall be responsible for the application of this Protocol in the Canary Islands, Ceuta and Melilla.

8. Article 23 shall not apply to trade between the Canary Islands, Ceuta and Melilla, on the one hand, and Finland on the other.

TITLE IV

Final provisions

Article 20

The Community and Finland shall each take the steps necessary to implement this Protocol.

Article 21

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

Article 22

The contracting parties undertake to introduce any measures necessary to ensure that the EUR. 1 certificates which the customs authorities of the Member States of the Community and of Finland are authorized to issue in pursuance of the Agreements referred to in Article 2 are issued under the conditions laid down by those Agreements. They also undertake to provide the administrative cooperation necessary for this purpose, in particular to check on the itinerary of goods traded under the Agreements referred to in Article 2 and the places in which they have been held.

Article 23

1. Without prejudice to the provisions of Article 1 of Protocol 2, products which are of the kind to which the Agreement applies, and which are used in the manu-

facture of products for which an EUR. 1 certificate, an LT certificate or the invoices referring to the LT certificate, or an invoice bearing the exporter's declaration are issued or completed, can only be the subject of drawback of customs duty or benefit from an exemption from customs duty of whatever kind when products originating in the Community, Finland or one of the five other countries referred to in Article 2 of this Protocol are concerned.

2. In this Article, the term 'customs duty' also means charges having an effect equivalent to customs duty.

Article 24 (*)

1. (a) Any product accompanied by an EUR. 1 certificate or invoice bearing the exporter's declaration issued or made out in Spain shall, for the application of the Additional Protocol to the Agreement, be considered as originating in Spain;
- (b) However, the provisions of subparagraph (a) shall not apply to EUR. 1 certificates issued in Spain for products originating in the rest of the Community or Finland and which have not undergone any working or processing in Spain or which have only been subject to operations designed to preserve them in good condition during transport or storage. Such products shall benefit on import from treatment identical to that which they would have received had they been sent directly from the rest of the Community or Finland;
- (c) For the application of subparagraph (b), in the case of products originating in the rest of the Community, the exporter or his authorized representative shall enter: 'el apartado 1 del artículo 24 — reexportado en el mismo estado' (Article 24 (1) — re-exported in the same state) in box 7, 'Remarks', of the EUR. 1 certificate. This entry shall be authenticated by means of the stamp used by the appropriate customs office. The customs authorities of Spain shall carry out appropriate controls in order to ensure the correct application of this provision;
- (d) For the application of the provisions of subparagraph (b), in the case of products originating in Finland, the provisions of Article 9 (8) shall apply.

2. The following products exported to Finland from a Member State of the Community other than Spain shall benefit on import into Finland only from a treatment identical to that which they would have received had they been imported directly from Spain:

- products originating in the Community by virtue of working or processing carried out wholly or partly in Spain,

(*) The provisions of Article 24 shall apply until 31 December 1992.

— products which, after having acquired originating status in the rest of the Community, are subject in Spain to operations other than those designed to preserve them in good condition during transport or storage.

For the application of the first subparagraph, the exporter or his authorized representative shall enter the symbol 'ES' in box 7, 'Remarks', of an EUR. 1 certificate issued in such other Member State of the Community.

3. For the application of the last sentence of Article 1 (2) (b), products originating in Spain or products accompanied by an EUR. 1 certificate with the symbol 'ES' entered in box 7, 'Remarks', imported into Finland and exported to a Member State of the Community other than Spain shall benefit in that Member State from a treatment identical to that provided for in the Act of Accession of Spain and Portugal to the European Communities which they would have received had they been sent directly from Spain to the rest of the Community.

For the application of the first subparagraph, the exporter or his authorized representative shall enter the symbol 'ES' in box 7, 'Remarks', of EUR. 1 certificates issued in Finland.

4. For the application of Article 2, products originating in Spain or products accompanied by an EUR. 1 certificate with the symbol 'ES' entered in box 7, 'Remarks', imported into Finland and exported under the conditions set out in Article 2 to one of the five countries listed there shall benefit, on import into one of these five countries, only from a treatment identical to that which they would have received had they been imported directly from Spain.

For the application of the first subparagraph, the exporter or his authorized representative shall enter the symbol 'ES' in box 7, 'Remarks', of EUR. 1 certificates issued in Finland.

5. The provisions of paragraph 2 to 4 concerning the use of the symbol 'ES' shall apply *mutatis mutandis* to the invoices made out within the framework of Article 8 (1) of this Protocol.

Article 25

1. Originating products for which the appropriate certificate or form has been issued or made out before 1

March 1986 in the framework of the Agreement between the EFTA countries and Spain signed on 26 June 1979, the Convention establishing EFTA signed on 4 January 1960 by Portugal, the 1970 Agreement between the European Economic Community and Spain, the 1972 Agreement between the European Economic Community and the Portuguese Republic, shall be deemed to be originating products within the meaning of this Protocol;

2. EUR. 1 certificates carrying the entry 'EFTA-SPAIN-TRADE' used in the framework of direct trade between Spain and Finland or one of the five other countries mentioned in Article 2 may continue to be used in such trade until stocks are exhausted. If EUR. 1 certificates are used, it is not necessary to insist on the entry of the symbol 'ES' as provided for in paragraphs 2, 3 and 4 of Article 24.

Article 26

The contracting parties shall take any measures necessary for the conclusion of arrangements with Austria, Iceland, Norway, Sweden or Switzerland enabling this Protocol to be applied.

Article 27

1. For the purpose of implementing Article 2 (1) (A) of this Protocol, any product originating in one of the five countries referred to in that Article shall be treated as a non-originating product during the period or periods in which Finland applies the rate of duty applicable to third countries or any corresponding safeguard measure to that product in respect of the said country under the provisions governing trade between Finland and the five countries referred to in the aforementioned Article 2.

2. For the purpose of implementing Article 2 (1) (B) of this Protocol, any product originating in one of the five countries referred to in that Article shall be treated as a non-originating product during the period or periods in which the Community applies the rate of duty applicable to third countries to that product in respect of the said country under the Agreement concluded by the Community with that country.

Article 28

The Joint Committee may decide to amend provisions of this Protocol.

ANNEX I

EXPLANATORY NOTES

Note 1 — Article 1

The terms 'the Community' or 'Finland' shall also cover the territorial waters of the Member States of the Community or of Finland respectively.

Vessels operating on the high seas, including factory ships, on which fish caught is worked or processed shall be considered as part of the territory of the State to which they belong, provided that they satisfy the conditions set out in explanatory note 4.

Note 2 — Articles 1, 2 and 4

The conditions set out in Article 1 relative to the acquisition of originating status must be fulfilled without interruption in the Community or Finland except as provided for in Article 2.

If originating products exported from the Community or Finland to another country are returned, except in so far as provided for in Article 2, they must be considered as non-originating unless it can be demonstrated to the satisfaction of the customs authorities that:

- the goods returned are the same goods as those exported, and
- they have not undergone any operations beyond that necessary to preserve them in good condition while in that country.

Note 3 — Articles 1, 2 and 3

In order to determine whether goods originate in the Community or in Finland or in one of the other countries specified in Article 2, it shall not be necessary to establish whether the power and fuel, plant and equipment, and machines and tools used to obtain such goods originate in third countries or not.

Note 4 — Article 4 (f)

The term 'their vessels' shall apply only to vessels:

- which are registered or recorded in a Member State of the Community or in Finland,
- which sail under the flag of a Member State of the Community or of Finland,
- which are at least 50 % owned by nationals of Member States of the Community or of Finland, or by a company with its head office in one of those States, of which the manager or managers, chairman of the board of directors or of the supervisory board and the majority of the members of such board are nationals of the Member States of the Community or of Finland, and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States,
- of which the captain and officers are all nationals of the Member States of the Community or of Finland,
- of which at least 75 % of the crew are nationals of the Member States of the Community or of Finland.

Note 5 — Articles 4 and 5

1. The unit of qualification for the application of the origin rules shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the harmonized system. In the case of sets of products which are classified by virtue of general rule 3, the unit of qualification shall be determined in respect of each item in the set; this also applies to the sets of heading Nos 6308, 8206 and 9605.

Accordingly, it follows that:

- when a product composed of a group or assembly of articles is classified under the terms of the harmonized system within a single heading, the whole constitutes the unit of qualification,
- when a consignment consists of a number of identical products classified within the same heading of the harmonized system, each product must be taken individually when applying the origin rules.

2. Where, under general rule 5 of the harmonized system, packing is included with the product for classification purposes, it shall be included for purposes of determining origin.

Note 6 — Article 5 (2)

The introductory notes to Annex III shall also apply where appropriate to all products manufactured using non-originating materials even if they are not subject to a specific condition contained in the list in Annex III but are subject instead to the change of heading rule set out in Article 5 (2).

Note 7 — Article 6

'Ex-works price' shall mean the price paid to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the products used in manufacture.

'Customs value' shall be understood as meaning the customs value as determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade done at Geneva on 12 April 1979.

Note 8 — Article 8 (1)

The facility of using, under this Protocol, the invoice as evidence of the originating status of the goods, shall be extended to the delivery note or any other commercial document which describes the goods concerned in sufficient detail to enable them to be identified.

In the case of products sent by post which, within the meaning of Article 8 (2), are not considered as importations by way of trade, the declaration of the originating status can also be made on the customs declaration C2/CP3 or on a sheet of paper annexed to that declaration.

Note 9 — Articles 17 (1) and 22

Where an EUR. 1 certificate has been issued under the conditions laid down in Article 9 (3) and relates to goods re-exported in the same state, the customs authorities of the country of destination must be able to obtain, by means of administrative cooperation, true copies of the EUR. 1 certificate or certificates issued previously relating to those goods.

Note 10 — Article 23

'Drawback of customs duty or exemption from customs duty of whatever kind' shall mean any arrangement for refund or remission, partial or complete, of customs duties applicable to products used in manufacture, provided that the said provision concedes, expressly or in effect, this repayment or non-charging or the non-imposition when goods obtained from the said products are exported but not when they are retained for home use.

'Products used in manufacture' shall mean any products in respect of which a 'drawback of customs duty or exemption from customs duty of whatever kind' is requested as a result of the export of originating products for which an EUR. 1 certificate, an LT certificate or the invoices referring to the LT certificate, or an invoice bearing the exporter's declaration are issued or made out.

ANNEX II

List of products referred to in Article 1 which are temporarily excluded from the scope of this Protocol

HS heading No	Description of 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
2709 to 2715	Mineral oils and products of their distillation; bituminous substances; mineral waxes
ex 2901	Acyclic hydrocarbons for use as power or heating fuels
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight
ex 3404	Artificial waxes and prepared waxes with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax
ex 3811	Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals

ANNEX III

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

INTRODUCTORY NOTES*General***Note 1:**

- 1.1. The first two columns in the list describe the product obtained. The first column gives the heading number, or the chapter number, used in the harmonized 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 and 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rule in column 3 or column 4 only applies to the part of that heading or chapter as described in column 2.
- 1.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of product in column 2 is therefore given in general terms, the adjacent rule in column 3 or column 4 applies to all products which, under the harmonized system, are classified within headings of the chapter or within any of the headings grouped together in column 1.
- 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 rule in column 3 or column 4.
- 1.4. For the products of Chapters 84 to 91 inclusive, if no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 2:

- 2.1. The term 'manufacture' covers any kind of working or processing including 'assembly' or specific operations. However, see note 3.5 below.
- 2.2. The term 'material' covers any 'ingredient', 'raw material', 'component' or 'part', etc., used in the manufacture of the product.
- 2.3. The term 'product' refers to the product being manufactured, even if it is intended for later use in another manufacturing operation.

Note 3:

- 3.1. In the case of any heading not in the list or any part of a heading that is not in the list, the 'change of heading' rule set out in Article 5 (2) applies. If a 'change of heading' condition applies to any entry in the list, then it is contained in the rule in column 3.
- 3.2. The working or processing required by a rule in column 3 or column 4 has to be carried out only in relation to the non-originating materials used. The restrictions contained in a rule in column 3 or column 4 likewise apply only to the non-originating materials used.
- 3.3. 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 within the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.
- 3.4. If a product, made from non-originating materials which has acquired originating status during manufacture by virtue of the change of heading rule or its own list rule, is used as a material in the process of manufacture of another product, then the rule applicable to the product in which it is incorporated does not apply to it.

— *For 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 % of the ex-works price, is made from 'other alloy steel roughly shaped by forging' of heading No 7224.

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

- 3.5. Even if the change of heading rule or the rule contained in the list are satisfied, a product does not have origin if the processing carried out, taken as a whole, is insufficient in the sense of Article 5 (5).

Note 4:

- 4.1. The rule in the list represents the minimum amount of working or processing required and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer origin. Thus if a rule says 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.

- 4.2. 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 of the materials may be used. It does not require that all be used.

— *For example:*

The rule for fabrics says that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used, one can use one or the other or both.

If, however, a restriction applies to one material and other restrictions apply to other materials in the same rule, then the restrictions only apply to the materials actually used.

— *For example:*

The rule for sewing machines specifies that the thread tension mechanism used has to originate and that the zigzag mechanism used also has to originate; these two restrictions only apply if the mechanisms concerned are actually incorporated into the sewing machine.

- 4.3. When 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.

— *For example:*

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

— *For example:*

In the case of an article 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-wovens 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.

See also note 7.3 in relation to textiles.

- 4.4 If in a rule in the list two or more percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. 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.

*Textiles***Note 5:**

- 5.1. The term 'natural fibres' is used in the list to refer to fibres other than artificial or synthetic fibres and is restricted to the stages before spinning takes place, including waste and unless otherwise specified, the term 'natural fibres' includes fibres that have been carded, combed or otherwise processed but not spun.
- 5.2. 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.
- 5.3. The terms 'textile pulp', 'chemical materials' and 'paper-making materials' are used in the list to describe the materials not classified within Chapters 50 to 63 which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 5.4. 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 6:

- 6.1. In the case of the products classified within those headings in the list to which a reference is made to this introductory note, the conditions set out in column 3 of the list shall not be applied to any basic textile materials used in their manufacture which, taken together, represent 10 % or less of the total weight of all the basic textile materials used (but see also notes 6.3 and 6.4 below).
- 6.2. However, this tolerance may only be applied to mixed products which have been made from two or more basic textile materials, irrespective of their share of the product.

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,
- synthetic man-made staple fibres,
- artificial man-made staple fibres.

— *For example:*

A yarn of heading No 5205 made from cotton fibres and synthetic staple fibres is a mixed yarn. Therefore, non-originating materials that do not satisfy the origin rules may be used up to a weight of 10 % of the yarn.

— *For example:*

A woollen fabric of heading No 5112 made from woollen yarn and synthetic yarn of staple fibres is a mixed fabric. Therefore, either non-originating synthetic yarn or woollen yarn or a combination thereof that does not satisfy the origin rules may be used up to a weight of 10 % of the fabric.

— *For example:*

Tufted textile fabric of heading No 5802 made from cotton yarn and cotton fabric is only a mixed product if the cotton fabric is itself a mixed fabric being made from two or more different basic textile materials or if the cotton yarns used are themselves mixtures.

— *For example:*

If the tufted textile fabric concerned had been made from cotton yarn and synthetic fabric, then, obviously, two separate basic textile materials would have been used.

— *For example:*

A carpet with tufts made both from artificial yarns and cotton tufts made from yarns and with a jute backing is a mixed product because three basic textile materials are used. Thus, any non-originating materials that are used at a later stage of manufacture than the rule allows may be used, provided their total weight taken together does not exceed 10 % of the weight of the textile materials in the carpet. Thus, the jute backing, the artificial yarns and/or cotton yarns could be imported at that stage of manufacture, provided the weight conditions are met.

- 6.3. In the case of fabrics incorporating 'yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped' this tolerance is 20 % in respect of this yarn.
- 6.4. In the case of fabrics 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 films of plastic film, this tolerance is 30 % in respect of this strip.

Note 7:

- 7.1. 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 product 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 within Chapters 50 to 63. Linings and interlinings are not to be regarded as trimmings or accessories.

- 7.2. 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 4.3.
- 7.3. In accordance with note 4.3, 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:*

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.

- 7.4. 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.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, 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 30 % of the ex-works price of the product
ex 1702	Chemically pure fructose and maltose	Manufacture from materials of any heading including other materials of heading No 1702
1704	Sugar confectionary (including white chocolate), not containing cocoa	Manufacture in which all the materials used are classified within a heading other than that of the product, provided the value of any other materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
1806	Chocolate and other food preparations containing cocoa	Manufacture in which all the materials used are classified within a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included: — Malt extract — Other	Manufacture from cereals of Chapter 10 Manufacture in which all the materials used are classified within a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
ex 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 — except for those containing more than 20 % by weight of crustaceans, molluscs or other aquatic invertebrates, sausages and the like or meat and meat offal of any kind, including fats of any kind or origin; couscous, whether or not prepared	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained
1903	Tapioca and substitutes therefor 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

(1)	(2)	(3)
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, pre-cooked or otherwise prepared: — Not containing cocoa — Containing cocoa	Manufacture in which: — all the cereals and their derivatives (except maize of the species <i>Zea indurata</i> and durum wheat and their derivatives) used must be wholly obtained, and — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product Manufacture from materials not classified within heading No 1806, provided 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 2103	Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading except prepared or preserved vegetables of heading Nos 2002 to 2005
ex 2202	Waters, including mineral waters and aerated waters, and other non-alcoholic beverages (not including fruit or vegetable juices of heading No 2009); containing sugar or milk or milkfats	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and — any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	Manufacture in which all the grapes or any material derived from grapes used must be wholly obtained
ex 2208	Liqueurs and other spirituous beverages containing added sucrose, invert sugar, eggs or egg yolks	Manufacture 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 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite
ex 2515	Marble, merely cut by sawing or otherwise into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm
ex 2516	Granite porphyry, basalt, sandstone and other monumental and building stones, 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 stones (even if already sawn) of a thickness exceeding 25 cm
ex 2518	Calcined dolomite	Calcination of dolomite not calcined,

(1)	(2)	(3)
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate
ex 2525	Mica powder	Grinding of mica or mica waste
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours
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	These are Annex II products
2709 to 2715	Mineral oils and products of their distillation; bituminous substances; mineral waxes	These are Annex II products
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare earth metals, of radioactive elements or of isotopes; except for heading Nos ex 2811 and ex 2833 for which the rules are set out below	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
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide
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 Chapter 29	Organic chemicals, except for heading Nos ex 2901, ex 2902, ex 2905, 2915, ex 2932, 2933 and 2934, for which the position is set out below	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
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	These are Annex II products
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	These are Annex II products
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol or glycerol	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 20 % 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 heading Nos 2915 and 2916 used may not exceed 20 % of the ex-works price of the product
ex 2932	— Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20 % of the ex-works price of the product

(1)	(2)	(3)
ex 2932 (cont'd)	— Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading
2933	Heterocyclic compounds with nitrogen heteroatom(s) only; nucleic acids and their salts: — Lactams, other than 6-hexanelactam (epsilon-caprolactam); monoazepines; diazepines; azocines (whether or not hydrogenated) — Other	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932 and 2933 used may not exceed 30 % of the ex-works price of the product (*) Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932 and 2933 used may not exceed 20 % of the ex-works price of the product
2934	Other heterocyclic compounds — 6-Aminopenicillanic acid, 7-aminoccephalosporanic acid and 7-aminodesacetoxycephalosporanic acid; compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused; monothia-monoazepines; monothiins; monooxamonoazines; monooxamonoazoles (whether or not hydrogenated) — Other	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932, 2933 and 2934 used may not exceed 30 % of the ex-works price of the product (*) Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product
ex Chapter 30	Pharmaceutical products, except for heading Nos 3002, 3003 and 3004, for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; 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 packings for retail sale — Other: — Human blood — Animal blood prepared for therapeutic or prophylactic uses — Blood fractions other than antisera, haemoglobin and serum globulin — Haemoglobin, blood globulin and serum globulin — 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 20 % of the ex-works price of the product 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 20 % of the ex-works price of the product 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 20 % of the ex-works price of the product 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 20 % of the ex-works price of the product 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 20 % of the ex-works price of the product

(*) This rule shall only apply until 31 March 1991.

(1)	(2)	(3)
3003 and 3004	Medicaments (excluding goods of heading No 3002, 3005 or 3006)	Manufacture in which: — all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 31	Fertilizers except for heading No ex 3105 for which the rule is set out below	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
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: — Sodium nitrate — Calcium cyanamide — Potassium sulphate — Magnesium potassium sulphate	Manufacture in which: — all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
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 heading Nos ex 3201 and 3205, for which the rules are set out below	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
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin
3205	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes ⁽¹⁾	Manufacture from materials of any heading, except heading 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
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for heading No 3301, for which the rule is set out below	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
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different 'group'⁽²⁾ within 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

⁽¹⁾ 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 within another heading in Chapter 32.

⁽²⁾ A 'group' is regarded as any part of the heading separated from the rest by a semicolon.

(1)	(2)	(3)
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 heading Nos ex 3403 and 3404, for which the position is set out below	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
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight	These are Annex II products
ex 3404	Artificial waxes and prepared waxes: — With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax — Other	These are Annex II products Manufacture from materials of any heading, except: — hydrogenated oils having the character of waxes of heading No 1516 — fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 1519 — materials of heading No 3404. However, these materials may be used provided their value does not exceed 20 % of the ex-works price of the product
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for heading Nos 3505 and ex 3507 for which the rules are set out below	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
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches: — Starch ethers and esters — Other	Manufacture from materials of any heading, including other materials of heading No 3505 Manufacture from materials of any heading, except those of heading No 1108
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the 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
ex Chapter 37	Photographic or cinematographic goods; except for heading Nos 3701, 3702 and 3704 for which the rules are set out below	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

(1)	(2)	(3)
3701	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs: — Instant print film for colour photography, in packs — Other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials from heading No 3702 may be used provided their value does not exceed 30 % of the ex-works price of the product Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702
3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702
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
ex Chapter 38	Miscellaneous chemical products; except for heading Nos ex 3801, ex 3803, ex 3805, ex 3806, ex 3807, 3808 to 3814, 3818 to 3820, 3822 and 3823 for which the rules are set out below	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
ex 3801	— 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	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture from materials of any heading. However, the value of the materials of heading No 3403 used must not exceed 20 % of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine
ex 3806	Ester gums	Manufacture from resin acids
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar
3808 to 3814 3818 to 3820 3822 and 3823	Miscellaneous chemical products: — Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals, of heading No 3811 — The following of heading No 3823: — 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 petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts — Ion exchangers — Getters for vacuum tubes — Alkaline iron oxide for the purification of gas	These are Annex II products 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

(1)	(2)	(3)
3808 to 3814 3818 to 3820 3822 and 3823 (cont'd)	— Ammoniacal gas liquors and spent oxide produced in coal gas purification — Sulphonaphthenic acids, their water insoluble salts and their esters — Fusel oil and Dippel's oil — Mixtures of salts having different anions — Copying pastes with a basis of gelatin, whether or not on a paper or textile backing — Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic: — Addition homopolymerization products — Other	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (*) Manufacturing in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (*)
3916 to 3921	Semi-manufactures of plastics: — Flat products, further worked than only surface-worked or cut into forms other than rectangles; other products, further worked than only surface-worked — Other: — Addition homopolymerization products — Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (*) Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (*)
3922 to 3926	Articles of plastic	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber
4005	Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps of rubber: — Retreaded pneumatic, solid or cushion, tyres of rubber — Other	Retreading of used tyres Manufacture from materials of any heading, except those of heading No 4011 or 4012
ex 4017	Articles of hard rubber	Manufacture from hard rubber

(*) In the case of 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.

(1)	(2)	(3)
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 No 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; metallized leather	Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50 % of the ex-works price of the product
ex 4302	Tanned or dressed furskins, assembled: — Plates, crosses and similar forms — Other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins 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 No 4302 ⁽¹⁾
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing
ex 4409	— Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, sanded or finger-jointed — Beadings and mouldings	Sanding or finger-jointing 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 — Beadings and mouldings	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shales may be used 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

⁽¹⁾ Until 31 March 1990, assembled suzuki, grey Siberian squirrel and hamster skins of heading No 4302 may be used.

(1)	(2)	(3)
4503	Articles of natural cork	Manufacture from cork of heading No 4501
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	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — 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
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 No 4909 or 4911
4910	Calendars of any kind, printed, including calendar blocks: — Calendars of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paperboard — Other	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture from materials not classified within heading No 4909 or 4911
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp
ex Chapter 50 to Chapter 55	Yarn, monofilament and thread	Manufacture from (1): — natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials

(1) For special conditions relating to products made of a mixture of textile materials, see introductory note 6.

(1)	(2)	(3)
ex Chapter 50 to Chapter 55	Woven fabrics: — Incorporating rubber thread — Other	Manufacture from single yarn (*) Manufacture from (*): — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
ex Chapter 56	Wadding, felt and non-wovens; special yarns, twine cordage, ropes and cables and articles thereof except for heading Nos 5602, 5604, 5605 and 5606, for which the rules are set out below	Manufacture from (*): — coir yarn, — natural fibres, — chemical materials or textile pulp, or — paper-making materials
5602	Felt, whether or not impregnated, coated, covered or laminated: — Needleloom felt — Other	Manufacture from (*): — natural fibres, — chemical materials or textile pulp However: — polypropylene filament of heading No 5402, — polypropylene fibres of heading No 5503 or 5506, or — polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40 % of the ex-works price of the product Manufacture from (*): — natural fibres, — man-made staple fibres made from casein, or — chemical materials or textile pulp
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: — Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered

(*) For special conditions relating to products made of a mixture of textile materials, see introductory note 6.

(1)	(2)	(3)
5604 (cont'd)	— Other	Manufacture from ('): — natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials
5605	Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from ('): — 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 ('): — 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 needleloom felt	Manufacture from ('): — natural fibres, or — chemical materials or textile pulp. However: — polypropylene filament of heading No 5402, — polypropylene fibres of heading No 5503 or 5506, or — polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40 % of the ex-works price of the product
	— Of other felt	Manufacture from ('): — natural fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
	— Other	Manufacture from ('): — coir yarn, — synthetic or artificial filament yarn, — natural fibres, or — man-made staple fibres not carded or combed or otherwise processed for spinning

(¹) For special conditions relating to products made of a mixture of textile materials, see introductory note 6.

(1)	(2)	(3)
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings, embroidery, except for heading Nos 5805 and 5810; the rule for heading No 5810 is set out below: — Combined with rubber thread — Other	Manufacture from single yarn (*) Manufacture from (*): — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
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: — Containing not more than 90 % by weight of textile materials — Other	Manufacture from yarn Manufacture from chemical materials or textile pulp
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn
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: — Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn

(*) For special conditions relating to products made of a mixture of textile materials, see introductory note 6.

(1)	(2)	(3)
5905 (cont'd)	— Other	Manufacture from ⁽¹⁾: — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5906	Rubberized textile fabrics, other than those of heading No 5902: — Knitted or crocheted fabrics — Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials — Other	Manufacture from ⁽¹⁾: — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp Manufacture from chemical materials Manufacture from yarn
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	Manufacture from yarn
ex 5908	Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric
5909 to 5911	Textile articles of a kind suitable for industrial use: — Polishing discs or rings other than of felt of heading No 5911 — 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 or waste fabrics or rags of heading No 6310 Manufacture from ⁽¹⁾: — coir yarn, — from the following materials: — yarn of polytetrafluoroethylene ⁽²⁾ ⁽³⁾, — yarn, multiple, of polyamide, coated, impregnated or covered with a phenolic resin ⁽²⁾, — yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i>-phenylenediamine and isophthalic acid ⁽²⁾, — monofil of polytetrafluoroethylene ⁽²⁾ ⁽³⁾, — yarn of synthetic textile fibres of poly-<i>p</i>-phenylene terephthalamide ⁽²⁾, — glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ⁽²⁾ ⁽³⁾, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp

⁽¹⁾ For special conditions relating to products made of a mixture of textile materials, see introductory note 6.

⁽²⁾ This provision shall apply until 31 March 1991.

⁽³⁾ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

(1)	(2)	(3)
5909 to 5911 (cont'd)	— Other	Manufacture from ⁽¹⁾ : — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
Chapter 60	Knitted or crocheted fabrics	Manufacture from ⁽¹⁾ : — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted: — Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form — Other	Manufacture from yarn ⁽²⁾ Manufacture from ⁽¹⁾ : — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted, except for heading Nos ex 6202, ex 6204, ex 6206, ex 6209, ex 6210, 6213, 6214, ex 6216 and ex 6217 for which the rules are set out below	Manufacture from yarn ⁽²⁾
ex 6202 ex 6204 ex 6206 ex 6209 and ex 6217	Women's, girls' and babies' clothing and 'other made-up clothing accessories', embroidered	Manufacture from yarn ⁽²⁾ or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽²⁾
ex 6210 ex 6216 and ex 6217	Fire-resistant equipment of fabric covered with foil of aluminized polyester	Manufacture from yarn ⁽²⁾ or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁽²⁾
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: — Embroidered — Other	 Manufacture from unbleached single yarn ⁽¹⁾ ⁽²⁾ or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽²⁾ Manufacture from unbleached single yarn ⁽¹⁾ ⁽²⁾

⁽¹⁾ For special conditions relating to products made of a mixture of textile materials, see introductory note 6.

⁽²⁾ See introductory note 7 for the treatment of textile trimmings and accessories.

(1)	(2)	(3)
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains, etc.; other furnishing articles: — Of felt, of non-wovens — Other: — Embroidered — Other	Manufacture from ⁽¹⁾ : — natural fibres, or — chemical materials or textile pulp Manufacture from unbleached single yarn ⁽¹⁾ or Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unem- broidered fabric used does not exceed 40 % of the ex- works price of the product Manufacture from unbleached single yarn ⁽¹⁾
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from ⁽¹⁾ : — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
6306	Tarpaulins, sails for boats, sailboards or landcraft, awnings, sunblinds, tents and camping goods: — Of non-wovens — Other	Manufacture from ⁽¹⁾ : — natural fibres, or — chemical materials or textile pulp Manufacture from unbleached single yarn ⁽¹⁾
ex 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 ⁽²⁾
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 15 % of the ex-works price of the set
6401 to 6405	Footwear	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406
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 ⁽²⁾
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
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

⁽¹⁾ For special conditions relating to products made of a mixture of textile materials, see introductory note 6.

⁽²⁾ For filter masks, manufacture from undrawn polyester staple fibres is permitted. This special provision shall apply until 31 March 1988.

⁽³⁾ See introductory note 7 for the treatment of textile trimmings and accessories.

(1)	(2)	(3)
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate
ex 6812	Articles of asbestos or of mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	Manufacture from fabricated asbestos fibres or from mixtures with a basis of asbestos or with a 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)
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	Manufacture from materials of heading No 7001
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No 7001
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product and Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product or Hand-decoration (with the exception of silk screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50 % of the ex-works price of the product
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool
ex 7102 ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones
7106 7108 and 7110	Precious metals: — Unwrought	Manufacture from materials not classified within heading No 7106, 7108 or 7110 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 (All)	Manufacture from unwrought precious metals

(1)	(2)	(3)
ex 7107 ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product or 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
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms 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 7227	Semi-finished products, flat-rolled products, bars and rods, in irregularly wound coils, of other alloy steel	Manufacture from ingots or other primary forms of heading No 7224
7228	Other bars and rods of other alloy steel; 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 7301	Sheet piling	Manufacture from materials of heading No 7206
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized 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
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 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 No 7301 may not be used

(1)	(2)	(3)
ex 7315	Skid-chains	Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50 % of the ex-works price of the product
ex 7322	Radiators for central heating, not electrically heated	Manufacture in which the value of all the materials of heading No 7322 used does not exceed 5 % of the ex-works price of the product
ex Chapter 74	Copper and articles thereof, except for heading Nos 7401 to 7405; the rule for heading No ex 7403 is set out below	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 7403	Copper alloys, unwrought	Manufacture from refined copper, unwrought, or waste and scrap
ex Chapter 75	Nickel and articles thereof, except for heading Nos 7501 to 7503;	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 76	Aluminium and articles thereof, except for heading Nos 7601, 7602 and ex 7616; the rules for heading Nos ex 7601 and ex 7616 are set out below	Manufacture in which — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 7601	— Aluminium alloys	Manufacture from aluminium, not alloyed, or waste and scrap
	— 'Super-pure' aluminium (ISO No Al 99.99)	Manufacture from aluminium, not alloyed (ISO No Al 99.8)
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture in which: — all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 78	Lead and articles thereof, except for heading Nos 7801 and 7802; the rule for heading No 7801 is set out below	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)
7801	Unwrought lead: — Refined lead — Other	Manufacture from 'bullion' or 'work' lead Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used
ex Chapter 79	Zinc and articles thereof, except for heading Nos 7901 and 7902; the rule for heading No 7901 is set out below	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
7901	Unwrought zinc	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used
ex Chapter 80	Tin and articles thereof, except for heading Nos 8001, 8002 and 8007; the rule for heading No 8001 is set out below	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
8001	Unwrought tin	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used
ex Chapter 81	Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials classified within the same heading as the products used does not exceed 50 % of the ex-works price 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 15 % of the ex-works price of the set
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screwdriving), including dies for drawing or extruding metal, and rock-drilling or earth-boring tools	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used
8214	Other articles of cutlery (for example, hair clippers, butcher's or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value 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 Chapter 84	Nuclear reactors ⁽¹⁾ , boilers, machinery and mechanical appliances; parts thereof; except for those falling within the following headings or parts of headings for which the rules are set out below: 8402, 8403, ex 8404, 8406 to 8409, 8411, 8412, ex 8413, ex 8414, 8415, 8418, ex 8419, 8420, 8423, 8425 to 8430, ex 8431, 8439, 8441, 8444 to 8447, ex 8448, 8452, 8456 to 8466, 8469 to 8472, 8480, 8482, 8484 and 8485	Manufacture — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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
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 the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8403 and ex 8404	Central heating boilers, other than those of heading No 8402, and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading No 8403 or 8404. However, materials which are classified within heading No 8403 or 8404 may be used provided their value, taken together, does not exceed 5 % 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

⁽¹⁾ For nuclear fuel elements of heading No 8401, the rules in columns (3) and (4) do not apply until 31 December 1988.

(1)	(2)	(3)	or	(4)
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8409	Parts suitable for use solely or principally with the engines of heading No 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8411	Turbo-jets, turbo-propellers and other gas turbines	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
ex 8413	Rotary positive displacement pumps	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5 % 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 the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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

(1)	(2)	(3)	or (4)
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other heat pumps other than air conditioning machines of heading No 8415	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and — 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
ex 8419	Machines for the wood, paper pulp and paper board industries	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified 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	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	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	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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

(1)	(2)	(3)	or (4)
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 5 % 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
8429	Self-propelled bulldozers, angle-dozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: — Road rollers — Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 5 % 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 40 % of the ex-works price of the product, and — where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 5 % 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 8431	Parts for road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paper-board	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified 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

(1)	(2)	(3)	or (4)
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	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 for heading Nos 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8452	Sewing machines, other than book sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles: — Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor — Other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all of the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and — the thread tension, crochet and zigzag mechanisms used are already originating Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8456 to 8466	Machine-tools and machines and their parts and accessories of heading Nos 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data-processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or	(4)
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 the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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	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 those falling within the following headings or parts of headings for which the rules are set out below: 8501, 8502, ex 8518, 8519 to 8529, 8535 to 8537, ex 8541, 8542, 8544 to 8548	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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, and — where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 5 % 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

(1)	(2)	(3)	or (4)
8502	Electric generating sets and rotary converters	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 5 % 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 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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: — Electric gramophones — Other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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 Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or	(4)
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and, — the value of all the transistors of heading No 8541 used does not exceed 3 % 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
8521	Video recording or reproducing apparatus	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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
8522	Parts and accessories of apparatus of heading Nos 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37: — Matrices and masters for the production of records — 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, and — where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 5 % 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

(1)	(2)	(3)	or (4)
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	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, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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, and — the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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	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, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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, and — the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex-works price of the product
8528	Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus: — Video recording or reproducing apparatus incorporating a video tuner	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8528 (cont'd)	— Other	— where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	— Suitable for use solely or principally with video recording or reproducing apparatus		
	— Other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 5 % 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

(1)	(2)	(3)	or (4)
8537	Boards, panels (including numerical control 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, other than switching apparatus of heading No 8517	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 5 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the products are only used up to a value of 5 % 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 microassemblies	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 5 % 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 anodized) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded socket) incorporated during moulding solely for purposes of assembly other than insulators of heading No 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8548	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	
8601 to 8607	Railway or tramway locomotives, rolling-stock and parts thereof	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 electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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
8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes 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 Chapter 87	Vehicles other than railway or tramway rolling-stock and parts and accessories thereof; except for those falling within the following headings or parts of headings for which the rules are set out below: 8709 to 8711, ex 8712, 8715 and 8716	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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

(1)	(2)	(3)	or (4)
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars: — With reciprocating internal combustion piston engine of a cylinder capacity: — Not exceeding 50 cc — Exceeding 50 cc — Other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — 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 40 % of the ex-works price of the product, and — 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 40 % of the ex-works price of the product, and — 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 Manufacture in which the value of all the materials used 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 30 % of the ex-works price of the product
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified within 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

(1)	(2)	(3)	or (4)
8715	Baby carriages and parts thereof	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials, classified within the same heading as the product are only used up to a value of 5 % 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 the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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
8801 and 8802	Balloons and dirigibles; aircraft; spacecraft and spacecraft launch vehicles	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
8803	Parts of goods of heading No 8801 or 8802	Manufacture in which the value of all the materials of heading No 8803 used does not exceed 5 % 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
8804	Parachutes (including dirigible parachutes) and rotochutes; parts thereof and accessories thereto:		
	— 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
	— Other	Manufacture in which the value of all the materials of heading No 8804 used does not exceed 5 % 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
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which the value of all the materials of heading No 8805 used does not exceed 5 % 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
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

(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 those falling within the following headings or parts of headings for which the rules are set out below: 9001, 9002, 9004, ex 9005, ex 9006, 9007, 9011, ex 9014, 9015 to 9020 and 9024 to 9033	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glasses not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: — in which 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 5 % of the ex-works price of the product, and — 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
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
ex 9006 (cont'd)		— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and — where 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	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 the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and — 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
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	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 the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and — 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
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or	(4)
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers, not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments: — Dentists' chairs incorporating dental appliances or dentists' spittoons — Other	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, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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 the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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 the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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

(1)	(2)	(3)	or (4)
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
	— 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, and — 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 No 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	

(1)	(2)	(3)	or (4)
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9032	Automatic regulating or 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 those falling under the following headings for which the rules are set out below: 9105, 9109 to 9113	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9105	Other clocks	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — 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 40 % of the ex-works price of the product, and — 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 movements, assembled; rough watch or clock movements	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 5 % 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

(1)	(2)	(3)	or	(4)
9111	Watch cases and parts thereof	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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 the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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 plated, or clad with precious metal — Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
Chapter 93	Arms and ammunitions; 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 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided: — its value does not exceed 25 % of the ex-works price of the product, and — all the other materials used are already originating and are classified within a heading other than heading No 9401 or 9403

(1)	(2)	(3)
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
9503	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 9506	Articles and equipment for gymnastics, athletics, other sports (excluding table tennis) or outdoor games not specified or included elsewhere in this chapter; swimming pools and paddling pools	Manufacture from materials not classified within the same heading as the product. However, roughly shaped blocks for making golf clubs heads may be used and the other materials classified within the same heading may also be used provided their value does not exceed 5 % of the ex-works price of the product
9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy 'birds' (other than those of heading No 9208 or 9705) and similar hunting or shooting requisites	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 5 % of the ex-works price of the product
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from 'worked' carving materials of the same heading
ex 9603	Brooms and brushes, (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15 % of the ex-works price of the set
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 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 may be used and the other materials classified within the same heading may also be used provided their value does not exceed 5 % of the ex-works price of the product

(1)	(2)	(3)
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks: — Lighters with piezo igniter — Other	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 Manufacture in which the value of all the materials of heading No 9613 used does not exceed 5 % of the ex-works price of the product
ex 9614	Smoking pipes or pipe bowls	Manufacture from roughly shaped blocks

MOVEMENT CERTIFICATE

ANNEX IV

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

1. Exporter (Name, full address, country)	EUR.1 No A 000.000	
	See notes overleaf before completing this form	
	2. Certificate used in preferential trade between and (Insert appropriate countries, 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
	7. Remarks	
6. Transport details (Optional)		

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

8. Item number; Makes and numbers; Number and kind of packages (1); Description of goods	9. Gross weight (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)
11. CUSTOMS ENDORSEMENT		
12. DECLARATION BY THE EXPORTER		

Declaration certified

Export document (2)

Form No

Customs office

Issuing country or territory

.....

Date

.....

(Signature)

Stamp

I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.

Place and date

.....

(Signature)

13. REQUEST FOR VERIFICATION, to:	14. RESULT OF VERIFICATION,
Verification of the authenticity and accuracy of this certificate is requested. (Place and date) Stamp (Signature)	Verification carried out shows that this certificate (') ☐ was issued by the customs office indicated and that the information contained therein is accurate. ☐ does not meet the requirements as to authenticity and accuracy (see remarks appended). (Place and date) Stamp (Signature) (*) Insert X in the appropriate box.

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, 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	
	7. Remarks		
6. Transport details (Optional)			
8. Item number; Makes and numbers; Number and kind of packages (''); Description of goods		9. Gross weight (kg) or other measure (litres, m³, 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 (''):

.....

.....

.....

.....

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)

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

ANNEX V

Declaration referred to in Article 8 (1) (b) and (c)

I, the undersigned, exporter of the goods covered by this document declare that except where otherwise indicated ⁽¹⁾, the goods meet the conditions to obtain originating status in preferential trade with

..... ⁽²⁾,

and that the country of origin of the goods is

..... ⁽¹⁾ ⁽²⁾.

.....
(Place and date)

.....
(Signature)

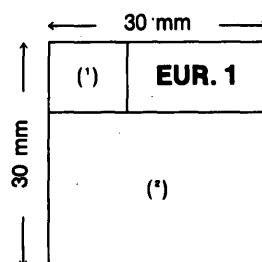
(The signature must be followed by the name of the signatory in clear script.)

⁽¹⁾ When an invoice also includes products not originating in the Community, Austria, Finland, Iceland, Norway, Sweden or Switzerland, the exporter must clearly indicate them.

When an invoice also includes products having the status of products originating in Spain within the meaning of Article 24 of the Protocol or in the Canary Islands, Ceuta and Melilla within the meaning of Article 19 of the Protocol, the exporter must clearly indicate them until 31 December 1992 respectively by means of the symbol 'ES' and 'CCM':

⁽²⁾ The Community, Austria, Finland, Iceland, Norway, Sweden, Switzerland.

⁽³⁾ Reference can be made to a specific column of the invoice in which the country of origin of each product is entered.

ANNEX VI

$(^1)$ Initials or coat of arms of the exporting State.

$(^2)$ Such information as is necessary for the identification of the approved exporter.
