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COMMISSION OF THE EUROPEAN COMMUNITIES

Brussels, 17.6.2008  
COM(2008) 362 final

2008/0118 (ACC)

Proposal for a

**COUNCIL DECISION**

**on a Community position within the Joint Committee established by the Agreement between the European Economic Community and the Swiss Confederation of 22 July 1972 on the adaptation of Protocol No 3, concerning the definition of the concept of ‘originating products’ and methods of administrative co-operation, pursuant to the 2007 enlargement of the European Union**

(presented by the Commission)

## EXPLANATORY MEMORANDUM

### **1. CONTEXT OF THE PROPOSAL**

#### **1.1. Grounds for and objectives of the proposal**

Bulgaria and Romania acceded to the European Union on 1 January 2007. The Agreement between the European Economic Community and the Swiss Confederation of 22 July 1972 applies directly to these two Member States as of their day of accession.

The accession of the new Member States implies that Protocol No 3 concerning the definition of the concept of ‘originating products’ and methods of administrative cooperation, which was last amended by Decision No 3/2005 of the EC-Switzerland Joint Committee<sup>1</sup> requires some technical amendments.

According to Article 39 of Protocol No 3, the provisions of this Protocol may be amended by decision of the Joint Committee.

The text of the draft decision includes some technical amendments and some transitional provisions, aiming at smoothing the transitional process and at guaranteeing legal security.

Point 4 of Annex V of the 2005 Act of Accession provides for similar transitional provisions.

Moreover, Annex II to Protocol No 3 has been amended in order to take into account the changes introduced into the Nomenclature governed by the Convention on the Harmonised Commodity Description and Coding System (Harmonised System) as from 1 January 2007.

These amendments were discussed by the experts of both Contracting Parties at the Joint Committee meeting, as well as at the Customs Committee.

#### **1.2. General context**

The accession of new Member States to the EU implies that the protocol on rules of origin, included in the Community agreements with third countries, has to be amended by a decision of the joint committee, or equivalent, foreseen by the agreement.

The impact of the changes introduced in the Harmonised System 2007 on the rules of origin has led to the amendment of the list rules contained in Annex II to any origin protocol.

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<sup>1</sup> OJ L 45, 15.2.2006, p.1.

### **1.3. Existing provisions in the area of the proposal**

The proposal provides for amendments to Protocol No 3 to the Agreement between the EEC and Switzerland of 1972. This protocol concerns the definition of the concept of originating products and methods of administrative cooperation, and was last amended by Decision No 3/2005 of the EC-Switzerland Joint Committee.

### **1.4. Consistency with the other policies and objectives of the Union**

The proposed decision is consistent with the enlargement policy of the Union, as it is a direct consequence of the enlargement process.

## **2. CONSULTATION OF INTERESTED PARTIES AND IMPACT ASSESSMENT**

### **2.1. Consultation of interested parties**

Further to the discussions at the Customs Committee held on 23 November 2006, the customs administrations on both sides would already autonomously implement the content of this draft Decision.

### **2.2. Collection and use of expertise**

There was no need for external expertise.

### **2.3. Impact assessment**

There is no need for an impact assessment insofar as the amendments proposed are merely technical and do not modify the substance of the current origin protocol.

## **3. LEGAL ELEMENTS OF THE PROPOSAL**

### **3.1. Summary of the proposed action**

The draft decision lays down the necessary amendments to Protocol No 3 pursuant to the enlargement of the EU:

- Articles 3(1) and 4(1): deletion of the new Member States;
- Annexes IVa and IVb: addition of the new language versions;
- transitional provisions on proofs of origin and administrative cooperation and for goods in transit;
- Annex II: modified further to the amendments of the Harmonised System 2007 in order to maintain the origin rules unchanged.

### **3.2. Legal basis**

Article 133 in conjunction with Article 300 paragraph 2, second subparagraph of the Treaty establishing the European Community.

### **3.3. Subsidiarity principle**

The proposal falls under the exclusive competence of the Community. The subsidiarity principle therefore does not apply.

### **3.4. Proportionality principle**

The proposal complies with the proportionality principle for the following reason(s).

There is no other option in the present case. Therefore this is the simplest measure possible.

There is no extra financial and administrative burden.

### **3.5. Choice of instruments**

Proposed instruments: Council decision

Other means would not be adequate for the following reason(s).

The accession of new Member States to the EU and the entry into force of the Harmonised System 2007 imply an amendment of the protocol on rules of origin. Article 39 of the protocol provides for the Joint Committee to amend the provisions of this Protocol.

## **4. BUDGETARY IMPLICATION**

The proposal has no implication for the Community budget.

## **5. ADDITIONAL INFORMATION**

A review, revision or sunset clause is not foreseen.

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## **COUNCIL DECISION**

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THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 133 in conjunction with the second subparagraph of Article 300 thereof,

Having regard to the proposal from the Commission,

Whereas:

- (1) The concept of 'originating products' and methods of administrative cooperation are set out in Protocol No 3 to the Agreement between the European Economic Community and the Swiss Confederation of 22 July 1972.
- (2) The accession of Bulgaria and Romania to the European Union as of 1 January 2007 implies that this Protocol should be adjusted.
- (3) The entry into force of the Harmonised System as of 1 January 2007 implies that this Protocol should be further adjusted, in particular its Annex II, which is here entirely reproduced.
- (4) It is therefore appropriate, for the proper functioning of the Agreement and with a view to facilitating the work of economic operators and customs administrations, to amend Protocol No 3 accordingly.
- (5) These amendments should be introduced by a decision of the Joint Committee established by the Agreement between the European Economic Community and the Swiss Confederation of 22 July 1972.
- (6) The Community should therefore take position in the Joint Committee as set out in the attached draft Decision

HAS DECIDED AS FOLLOWS:

Article 1

The position to be adopted by the Community within the Joint Committee established by the Agreement between the European Economic Community and the Swiss Confederation on the amendment of Protocol No 3 concerning the definition of the concept of "originating products" and methods of administrative co-operation, is that defined in the attached draft decision of the Joint Committee.

Article 2

The decision of the Joint Committee shall be published in the Official Journal of the European Union.

Done at Brussels,

*For the Council  
The President*

Draft

**DECISION No. .../2008**

**OF THE EC-SWITZERLAND JOINT COMMITTEE**

**of ...**

**amending Protocol No 3 to the Agreement between the European Economic Community and the Swiss Confederation 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 Swiss Confederation, signed in Brussels on 22 July 1972, hereinafter referred to as “the Agreement”,

Having regard to Protocol No 3 to the Agreement concerning the definition of the concept of ‘originating products’ and methods of administrative cooperation, hereinafter referred to as "Protocol No 3", and in particular Article 39 thereof,

Whereas:

- (1) Bulgaria and Romania, hereinafter referred to as ‘new Member States’, acceded to the European Union on 1 January 2007,
- (2) After accession of the new Member States, goods originating in those new Member States imported into Switzerland in the framework of the Agreement should be treated as of Community origin,
- (3) This requires some technical amendments to the text of Protocol No 3 of the Agreement between European Economic Community and the Swiss Confederation concerning the definition of the concept of ‘originating products’ and methods of administrative co-operation,
- (4) Trade between the new Member States and Switzerland should therefore be subject from 1 January 2007 to the Agreement as amended by this act. The application of the trade agreement concluded between Switzerland and the new Member States before their accession should therefore be discontinued from the same date. Transitional measures should ensure the transition process and guarantee legal security,
- (5) Amendments were introduced as from 1 January 2007 into the Nomenclature governed by the Convention on the Harmonised Commodity Description and Coding System (Harmonised System). As those amendments were not intended to change the rules of origin it is necessary, in order to maintain the status quo, Annex II to Protocol 3 should be amended accordingly,



- (6) In view of the number of changes to be made in Annexes II, IVa and IVb clarity requires it to be replaced in its entirety.
- (7) Protocol No 3 as amended should apply from 1 January 2007.

HAS DECIDED AS FOLLOWS:

## SECTION I

### AMENDMENTS TO THE TEXT OF THE PROTOCOL

#### Article 1

##### Rules of origin

Protocol No 3, is amended as follows:

1. In Articles 3(1) and 4(1), the reference to the new Member States shall be deleted.
2. Annex II is replaced by the text set out in the Annex I to this Decision.
3. Annex IVa and Annex IVb are replaced by the text set out in Annex II to this Decision.

## SECTION II

### TRANSITIONAL PROVISIONS

#### Article 2

##### Proof of origin and administrative cooperation

1. Proofs of origin properly issued by either Switzerland or a new Member State in the framework of preferential agreements or autonomous arrangements applied between them shall be accepted in the respective countries, provided each of the following conditions is fulfilled:

- (a) the acquisition of such origin confers preferential tariff treatment on the basis of the preferential tariff measures contained in the Agreement;
- (b) the proof of origin and the transport documents were issued no later than the day before the date of accession;
- (c) the proof of origin is submitted to the customs authorities within the period of four months from the date of accession.

Where goods were declared for importation in either Switzerland or a new Member State, prior to the date of accession, under preferential agreements or autonomous arrangements applied between Switzerland and that new Member State at that time, proof of origin issued retrospectively under those agreements or arrangements may also be accepted provided that it

is submitted to the customs authorities within the period of four months from the date of accession.

2. Switzerland and the new Member States are authorised to retain the authorisations with which the status of “approved exporters” has been granted in the framework of preferential agreements or autonomous arrangements applied between them, provided each of the following conditions is fulfilled:

- (a) such a provision is also provided for in the agreement concluded prior to the date of accession between Switzerland and the Community; and
- (b) the approved exporter apply the rules of origin in force under that agreement.

These authorisations shall be replaced no later than one year after the date of accession, by new authorisations issued under the conditions of the Agreement.

3. Requests for subsequent verification of proof of origin issued under the preferential agreements or autonomous arrangements referred to in paragraphs 1 and 2 shall be accepted by the competent customs authorities of either Switzerland or the Member States for a period of three years after the issue of the proof of origin concerned and may be made by those authorities for a period of three years after acceptance of the proof of origin submitted to those authorities in support of an import declaration.

### Article 3

#### Goods in transit

1. The provisions of the Agreement may be applied to goods exported from either Switzerland to one of the new Member States or from one of the new Member States to Switzerland, which comply with the provisions of Protocol 3 and that on the date of accession are either in transit or in temporary storage, in a customs warehouse or in a free zone in Switzerland or in that new Member State.

2. Preferential treatment may be granted in such cases, subject to the submission to the customs authorities of the importing country, within four months of the date of accession, of a proof of origin issued retrospectively by the customs authorities of the exporting country.

### Article 4

This decision shall enter into force on the day of its adoption.

It shall apply from 1 January 2007.

Done at

*For the Joint Committee  
The Chairman*

**ANNEX I**

**ANNEX II**

**LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT  
ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT  
MANUFACTURED CAN OBTAIN ORIGINATING STATUS**

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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 4  0403	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:  Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which all the materials of Chapter 4 used are wholly obtained  Manufacture in which: <ul style="list-style-type: none"><li>- all the materials of Chapter 4 used are wholly obtained,</li><li>- all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and</li><li>- the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li></ul>	
ex Chapter 5  ex 0502	Products of animal origin, not elsewhere specified or included; except for:  Prepared pigs', hogs' or boars' bristles and hair	Manufacture in which all the materials of Chapter 5 used are wholly obtained  Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: <ul style="list-style-type: none"><li>- all the materials of Chapter 6 used are wholly obtained, and</li><li>- the value of all the materials used does not exceed 50 % of the ex-works price of the product</li></ul>	

Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	
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(1)	(2)	(3) or (4)	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: - all the fruit and nuts used are wholly obtained, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	
ex Chapter 9  0901  0902  ex 0910	Coffee, tea, maté and spices; except for:  Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion  Tea, whether or not flavoured  Mixtures of spices	Manufacture in which all the materials of Chapter 9 used are wholly obtained  Manufacture from materials of any heading  Manufacture from materials of any heading  Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained	
ex Chapter 11  ex 1106	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:  Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used are wholly obtained  Drying and milling of leguminous vegetables of heading 0708	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained	
1301  1302	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)  Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:  - Mucilages and thickeners, modified, derived from vegetable products  - Other	Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 % of the ex-works price of the product  Manufacture from non-modified mucilages and thickeners  Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3) or (4)	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained	
ex Chapter 15	<p>Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:</p> <p>1501 Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:</p> <ul style="list-style-type: none"> <li>- Fats from bones or waste</li> <li>- Other</li> </ul> <p>1502 Fats of bovine animals, sheep or goats, other than those of heading 1503</p> <ul style="list-style-type: none"> <li>- Fats from bones or waste</li> <li>- Other</li> </ul> <p>1504 Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:</p> <ul style="list-style-type: none"> <li>- Solid fractions</li> <li>- Other</li> </ul> <p>ex 1505 Refined lanolin</p> <p>1506 Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:</p> <ul style="list-style-type: none"> <li>- Solid fractions</li> <li>- Other</li> </ul> <p>1507 to 1515 Vegetable oils and their fractions:</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506</p> <p>Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207</p> <p>Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506</p> <p>Manufacture in which all the materials of Chapter 2 used are wholly obtained</p> <p>Manufacture from materials of any heading, including other materials of heading 1504</p> <p>Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained</p> <p>Manufacture from crude wool grease of heading 1505</p> <p>Manufacture from materials of any heading, including other materials of heading 1506</p> <p>Manufacture in which all the materials of Chapter 2 used are wholly obtained</p>	

(1)	(2)	(3)	or (4)
1516	<ul style="list-style-type: none"> <li>- Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption</li> <li>- Solid fractions, except for that of jojoba oil</li> <li>- Other</li> </ul> <p>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from other materials of headings 1507 to 1515</p> <p>Manufacture in which all the vegetable materials used are wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials of Chapter 2 used are wholly obtained, and</li> <li>- all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used</li> </ul>	
1517	<p>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials of Chapters 2 and 4 used are wholly obtained, and</li> <li>- all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used</li> </ul>	
Chapter 16	<p>Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from animals of Chapter 1, and/or</li> <li>- in which all the materials of Chapter 3 used are wholly obtained</li> </ul>	
ex Chapter 17  ex 1701  1702	<p>Sugars and sugar confectionery; except for:</p> <p>Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter</p> <p>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:</p> <ul style="list-style-type: none"> <li>- Chemically-pure maltose and fructose</li> </ul>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 1702</p>	

(1)	(2)	(3) or (4)	
<p>ex 1703</p> <p>1704</p>	<p>- Other sugars in solid form, containing added flavouring or colouring matter</p> <p>- Other</p> <p>Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter</p> <p>Sugar confectionery (including white chocolate), not containing cocoa</p>	<p>Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which all the materials used are originating</p> <p>Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p>	
Chapter 18	Cocoa and cocoa preparations	<p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p>	
1901	<p>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</p> <p>- Malt extract</p> <p>- Other</p>	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p>	



(1)	(2)	(3) or (4)	
1902	<p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:</p> <ul style="list-style-type: none"> <li>- Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs</li> <li>- Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs</li> </ul>	<p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and</li> <li>- all the materials of Chapters 2 and 3 used are wholly obtained</li> </ul>	
1903	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading, except potato starch of heading 1108	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except those of heading 1806,</li> <li>- in which all the cereals and flour (except durum wheat and <i>Zea indurata</i> maize, and their derivatives) used are wholly obtained, and</li> <li>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used are wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	

(1)	(2)	(3)	or (4)
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex 2008	- Nuts, not containing added sugar or spirits  - Peanut butter; mixtures based on cereals; palm hearts; maize (corn)  - Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which the value of all the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product  Manufacture from materials of any heading, except that of the product  Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 21	Miscellaneous edible preparations; except for:  2101 Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof  2103 Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:  - Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture from materials of any heading, except that of the product  Manufacture: - from materials of any heading, except that of the product, and - in which all the chicory used is wholly obtained  Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used	

(1)	(2)	(3) or (4)	
<p>ex 2104</p> <p>2106</p>	<p>- Mustard flour and meal and prepared mustard</p> <p>Soups and broths and preparations therefor</p> <p>Food preparations not elsewhere specified or included</p>	<p>Manufacture from materials of any heading</p> <p>Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
<p>ex Chapter 22</p> <p>2202</p> <p>2207</p> <p>2208</p>	<p>Beverages, spirits and vinegar; except for:</p> <p>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009</p> <p>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength</p> <p>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which all the grapes or materials derived from grapes used are wholly obtained</li> </ul> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product,</li> <li>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and</li> <li>- in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating</li> </ul> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except heading 2207 or 2208, and</li> <li>- in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume</li> </ul> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except heading 2207 or 2208, and</li> <li>- in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume</li> </ul>	

(1)	(2)	(3)	or (4)
<p>ex Chapter 23</p> <p>ex 2301</p> <p>ex 2303</p> <p>ex 2306</p> <p>2309</p>	<p>Residues and waste from the food industries; prepared animal fodder; except for:</p> <p>Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption</p> <p>Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight</p> <p>Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil</p> <p>Preparations of a kind used in animal feeding</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained</p> <p>Manufacture in which all the maize used is wholly obtained</p> <p>Manufacture in which all the olives used are wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the cereals, sugar or molasses, meat or milk used are originating, and</li> <li>- all the materials of Chapter 3 used are wholly obtained</li> </ul>	
<p>ex Chapter 24</p> <p>2402</p> <p>ex 2403</p>	<p>Tobacco and manufactured tobacco substitutes; except for:</p> <p>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes</p> <p>Smoking tobacco</p>	<p>Manufacture in which all the materials of Chapter 24 used are wholly obtained</p> <p>Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating</p> <p>Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating</p>	
<p>ex Chapter 25</p> <p>ex 2504</p> <p>ex 2515</p> <p>ex 2516</p>	<p>Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:</p> <p>Natural crystalline graphite, with enriched carbon content, purified and ground</p> <p>Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm</p> <p>Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Enriching of the carbon content, purifying and grinding of crude crystalline graphite</p> <p>Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm</p> <p>Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm</p>	

(1)	(2)	(3)	or (4)
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(2)</sup>  or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) <sup>(3)</sup>  or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	

<sup>2</sup> For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

<sup>3</sup> For the special conditions relating to "specific processes", see Introductory Note 7.2.

(1)	(2)	(3)	or (4)
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) <sup>(4)</sup>  or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) <sup>(5)</sup>  or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) <sup>(6)</sup>  or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) <sup>(7)</sup>  or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	

4 For the special conditions relating to "specific processes", see Introductory Note 7.2.  
5 For the special conditions relating to "specific processes", see Introductory Note 7.2.  
6 For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.  
7 For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

(1)	(2)	(3) or (4)	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) <sup>(8)</sup>  or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2805	"Mischmetall"	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2852	Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

<sup>8</sup>

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

(1)	(2)	(3)	or	(4)
ex Chapter 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(9)</sup>  or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(10)</sup>  or  Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives  - Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product  Manufacture from materials of any heading		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

<sup>9</sup>

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

<sup>10</sup>

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



(1)	(2)	(3) or (4)	
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2939	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 30	<p>Pharmaceutical products; except for:</p> <p>3002 Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:</p> <p>- Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale</p> <p>- Other</p> <p>-- Human blood</p> <p>-- Animal blood prepared for therapeutic or prophylactic uses</p>	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	

(1)	(2)	(3) or (4)	
3003 and 3004	<ul style="list-style-type: none"> <li>-- Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins</li> </ul>	<p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	
	<ul style="list-style-type: none"> <li>-- Haemoglobin, blood globulins and serum globulins</li> <li>-- Other</li> </ul>	<p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	
ex 3006	<p>Medicaments (excluding goods of heading 3002, 3005 or 3006):</p> <ul style="list-style-type: none"> <li>- Obtained from amikacin of heading 2941</li> </ul>	<p>Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	
	<ul style="list-style-type: none"> <li>- Other</li> <li>- Waste pharmaceuticals specified in note 4(k) to this Chapter</li> <li>- Sterile surgical or dental adhesion barriers, whether or not absorbable:</li> </ul>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and</li> <li>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul> <p>The origin of the product in its original classification shall be retained</p>	

(1)	(2)	(3) or (4)	
	<ul style="list-style-type: none"> <li>- made of plastics</li>   <li>- made of fabrics</li>   <li>- Appliances identifiable for ostomy use</li> </ul>	<p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(5)</sup></p> <p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>– natural fibres</li> <li>– man-made staple fibres, not carded or combed or otherwise processed for spinning,</li> </ul> <p>or</p> <ul style="list-style-type: none"> <li>– chemical materials or textile pulp</li> </ul> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
<p>ex Chapter 31</p> <p>ex 3105</p>	<p>Fertilizers; except for:</p> <p>Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for:</p> <ul style="list-style-type: none"> <li>- sodium nitrate</li> <li>- calcium cyanamide</li> <li>- potassium sulphate</li> <li>- magnesium potassium sulphate</li> </ul>	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and</li> <li>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
<p>ex Chapter 32</p> <p>ex 3201</p>	<p>Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:</p> <p>Tannins and their salts, ethers, esters and other derivatives</p>	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from tanning extracts of vegetable origin</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>

(1)	(2)	(3) or (4)	
3205	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes <sup>(11)</sup>	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" <sup>(12)</sup> in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3403	Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) <sup>(13)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
3404	Artificial waxes and prepared waxes:  - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	

<sup>11</sup> Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations, provided that they are not classified in another heading in Chapter 32.

<sup>12</sup> A "group" is regarded as any part of the heading separated from the rest by a semicolon.

<sup>13</sup> For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.



(1)	(2)	(3) or (4)	
3701	<p>Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:</p> <ul style="list-style-type: none"> <li>- Instant print film for colour photography, in packs</li> <li>- Other</li> </ul>	<p>Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture from materials of any heading, except those of headings 3701 and 3702	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture from materials of any heading, except those of headings 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3801	<ul style="list-style-type: none"> <li>- Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes</li> <li>- Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3) or (4)	
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3811	<p>Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:</p> <ul style="list-style-type: none"> <li>- Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals</li> <li>- Other</li> </ul>	<p>Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Ex 3821	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:  - Industrial monocarboxylic fatty acids, acid oils from refining  - Industrial fatty alcohols	Manufacture from materials of any heading, except that of the product  Manufacture from materials of any heading, including other materials of heading 3823	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:		



(1)	(2)	(3) or (4)	
	<ul style="list-style-type: none"> <li>- The following of this heading:</li> <li>-- Prepared binders for foundry moulds or cores based on natural resinous products</li> <li>-- Naphthenic acids, their water-insoluble salts and their esters</li> <li>-- Sorbitol other than that of heading 2905</li> <li>-- Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanalamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts</li> <li>-- Ion exchangers</li> <li>-- Getters for vacuum tubes</li> <li>-- Alkaline iron oxide for the purification of gas</li> <li>-- Ammoniacal gas liquors and spent oxide produced in coal gas purification</li> <li>-- Sulphonaphthenic acids, their water-insoluble salts and their esters</li> <li>-- Fusel oil and Dippel's oil</li> <li>-- Mixtures of salts having different anions</li> <li>-- Copying pastes with a basis of gelatin, whether or not on a paper or textile backing</li> <li>- Other</li> </ul>	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex 3907 and 3912 for which the rules are set out below:		

(1)	(2)	(3) or (4)	
ex 3907	<ul style="list-style-type: none"> <li>- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content</li> <li>- Other</li> <li>- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)</li> <li>- Polyester</li> </ul>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 50 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(14)</sup></li> </ul> <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(15)</sup></p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product <sup>(16)</sup></p> <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	
3916 to 3921	<p>Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:</p> <ul style="list-style-type: none"> <li>- Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked</li> <li>- Other:</li> </ul>	<p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>

<sup>14</sup> In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

<sup>15</sup> In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

<sup>16</sup> In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

(1)	(2)	(3)	or	(4)
	-- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and  - within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(17)</sup>		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	-- Other	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(18)</sup>		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3916 and ex 3917	Profile shapes and tubes	Manufacture in which:  - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and  - within the above limit, the value of all the materials of the same heading as the product 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
ex 3920	- Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product		
ex 3921	Foils of plastic, metallised	Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron <sup>(19)</sup>		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex Chapter 40	Rubber and articles thereof, except for:	Manufacture from materials of any heading, except that of the product		
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber		

<sup>17</sup> In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

<sup>18</sup> In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

<sup>19</sup> The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2 %.

(1)	(2)	(3) or (4)	
4005  4012  ex 4017	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip  Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:  - Retreaded pneumatic, solid or cushion tyres, of rubber  - Other  Articles of hard rubber	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  Retreading of used tyres  Manufacture from materials of any heading, except those of headings 4011 and 4012  Manufacture from hard rubber	
ex Chapter 41  ex 4102  4104 to 4106  4107, 4112 and 4113  ex 4114	Raw hides and skins (other than furskins) and leather; except for:  Raw skins of sheep or lambs, without wool on  Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared  Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114  Patent leather and patent laminated leather; metallised leather	Manufacture from materials of any heading, except that of the product  Removal of wool from sheep or lamb skins, with wool on  Retanning of tanned leather  Or  Manufacture from materials of any heading, except that of the product  Manufacture from materials of any heading, except headings 4104 to 4113  Manufacture from materials of headings 4104 to 4106, 4107, 4112 or 4113, provided that their total value does not exceed 50 % of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product	
ex Chapter 43  ex 4302	Furskins and artificial fur; manufactures thereof; except for:  Tanned or dressed furskins, assembled:  - Plates, crosses and similar forms  - Other	Manufacture from materials of any heading, except that of the product  Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins  Manufacture from non-assembled, tanned or dressed furskins	

(1)	(2)	(3) or (4)	
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302	
ex Chapter 44  ex 4403  ex 4407  ex 4408  ex 4409  ex 4410 to ex 4413  ex 4415  ex 4416  ex 4418  ex 4421	Wood and articles of wood; wood charcoal; except for:  Wood roughly squared  Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed  Sheets for veneering (including those obtained by slicing laminated wood) and 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 end-jointed  Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:  - Sanded or end-jointed  - Beadings and mouldings  Beadings and mouldings, including moulded skirting and other moulded boards  Packing cases, boxes, crates, drums and similar packings, of wood  Casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood  - Builders' joinery and carpentry of wood  - Beadings and mouldings  Match splints; wooden pegs or pins for footwear	Manufacture from materials of any heading, except that of the product  Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down  Planing, sanding or end-jointing  Splicing, planing, sanding or end-jointing  Sanding or end-jointing  Beading or moulding  Beading or moulding  Manufacture from boards not cut to size  Manufacture from riven staves, not further worked than sawn on the two principal surfaces  Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used  Beading or moulding  Manufacture from wood of any heading, except drawn wood of heading 4409	
ex Chapter 45  4503	Cork and articles of cork; except for:  Articles of natural cork	Manufacture from materials of any heading, except that of the product  Manufacture from cork of heading 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product	

(1)	(2)	(3) or (4)	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product	
<p>ex Chapter 48</p> <p>ex 4811</p> <p>4816</p> <p>4817</p> <p>ex 4818</p> <p>ex 4819</p> <p>ex 4820</p> <p>ex 4823</p>	<p>Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:</p> <p>Paper and paperboard, ruled, lined or squared only</p> <p>Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes</p> <p>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</p> <p>Toilet paper</p> <p>Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres</p> <p>Letter pads</p> <p>Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from paper-making materials of Chapter 47</p> <p>Manufacture from paper-making materials of Chapter 47</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul> <p>Manufacture from paper-making materials of Chapter 47</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from paper-making materials of Chapter 47</p>	
<p>ex Chapter 49</p> <p>4909</p> <p>4910</p>	<p>Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:</p> <p>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings</p> <p>Calendars of any kind, printed, including calendar blocks:</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of any heading, except those of headings 4909 and 4911</p>	

(1)	(2)	(3)	or	(4)
	<ul style="list-style-type: none"> <li>- Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard</li> <li>- Other</li> </ul>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul> <p>Manufacture from materials of any heading, except those of headings 4909 and 4911</p>		
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product		
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste		
5004 to ex 5006	Silk yarn and yarn spun from silk waste	<p>Manufacture from <sup>(20)</sup>:</p> <ul style="list-style-type: none"> <li>- raw silk or silk waste, carded or combed or otherwise prepared for spinning,</li> <li>- other natural fibres, not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>		
5007	<p>Woven fabrics of silk or of silk waste:</p> <ul style="list-style-type: none"> <li>- Incorporating rubber thread</li> <li>- Other</li> </ul>	<p>Manufacture from single yarn <sup>(21)</sup></p> <p>Manufacture from <sup>(22)</sup>:</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper</li> </ul> <p>or</p>		

<sup>20</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>21</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>22</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3) or (4)	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
ex Chapter 51  5106 to 5110          5111 to 5113	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:  Yarn of wool, of fine or coarse animal hair or of horsehair       Woven fabrics of wool, of fine or coarse animal hair or of horsehair:  - Incorporating rubber thread  - Other	Manufacture from materials of any heading, except that of the product  Manufacture from <sup>(23)</sup> :  - raw silk or silk waste, carded or combed or otherwise prepared for spinning,  - natural fibres, not carded or combed or otherwise prepared for spinning,  - chemical materials or textile pulp, or  - paper-making materials  Manufacture from single yarn <sup>(24)</sup>  Manufacture from <sup>(25)</sup> :  - coir yarn,  - natural fibres,  - man-made staple fibres, not carded or combed or otherwise prepared for spinning,  - chemical materials or textile pulp, or  - paper  or	

<sup>23</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>24</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>25</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.



(1)	(2)	(3) or (4)	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
ex Chapter 52  5204 to 5207         5208 to 5212	Cotton; except for:  Yarn and thread of cotton       Woven fabrics of cotton:  - Incorporating rubber thread  - Other	Manufacture from materials of any heading, except that of the product  Manufacture from <sup>(26)</sup> :  - raw silk or silk waste, carded or combed or otherwise prepared for spinning,  - natural fibres, not carded or combed or otherwise prepared for spinning,  - chemical materials or textile pulp, or  - paper-making materials  Manufacture from single yarn <sup>(27)</sup>  Manufacture from <sup>(28)</sup> :  - coir yarn,  - natural fibres,  - man-made staple fibres, not carded or combed or otherwise prepared for spinning,  - chemical materials or textile pulp, or  - paper  or	

<sup>26</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>27</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>28</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3) or (4)	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
ex Chapter 53  5306 to 5308         5309 to 5311	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:  Yarn of other vegetable textile fibres; paper yarn       Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:  - Incorporating rubber thread  - Other	Manufacture from materials of any heading, except that of the product  Manufacture from <sup>(29)</sup> :  - raw silk or silk waste, carded or combed or otherwise prepared for spinning,  - natural fibres, not carded or combed or otherwise prepared for spinning,  - chemical materials or textile pulp, or  - paper-making materials  Manufacture from single yarn <sup>(30)</sup>  Manufacture from <sup>(31)</sup> :  - coir yarn,  - jute yarn,  - natural fibres,  - man-made staple fibres, not carded or combed or otherwise prepared for spinning,  - chemical materials or textile pulp, or  - paper  or	

<sup>29</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>30</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>31</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3) or (4)	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
5401 to 5406           5407 and 5408	Yarn, monofilament and thread of man-made filaments           Woven fabrics of man-made filament yarn: - Incorporating rubber thread - Other	Manufacture from <sup>(32)</sup> : - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials  Manufacture from single yarn <sup>(33)</sup>  Manufacture from <sup>(34)</sup> : - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper  or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	

<sup>32</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>33</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>34</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from <sup>(35)</sup> : - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5512 to 5516	Woven fabrics of man-made staple fibres: - Incorporating rubber thread - Other	Manufacture from single yarn <sup>(36)</sup> Manufacture from <sup>(37)</sup> : - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	

<sup>35</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>36</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>37</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3) or (4)
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from <sup>(38)</sup> : - 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 <sup>(39)</sup> : - natural fibres, or - chemical materials or textile pulp  However: - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 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 total value does not exceed 40 % of the ex-works price of the product
	- Other	Manufacture from <sup>(40)</sup> : - 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 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

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

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

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

(1)	(2)	(3) or (4)	
5605	<p>- Other</p> <p>Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal</p>	<p>Manufacture from <sup>(41)</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres, not carded or combed or otherwise processed for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul> <p>Manufacture from <sup>(42)</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise processed for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>	
5606	<p>Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn</p>	<p>Manufacture from <sup>(43)</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise processed for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>	
Chapter 57	<p>Carpets and other textile floor coverings:</p> <ul style="list-style-type: none"> <li>- Of needleloom felt</li> </ul>	<p>Manufacture from <sup>(44)</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>However:</p>	

<sup>41</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>42</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>43</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>44</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
	<p>- Of other felt</p> <p>- Other</p>	<p>- polypropylene filament of heading 5402,</p> <p>- polypropylene fibres of heading 5503 or 5506, or</p> <p>- polypropylene filament tow of heading 5501,</p> <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p> <p>Jute fabric may be used as a backing</p> <p>Manufacture from <sup>(45)</sup>:</p> <p>- natural fibres, not carded or combed or otherwise processed for spinning, or</p> <p>- chemical materials or textile pulp</p> <p>Manufacture from <sup>(46)</sup>:</p> <p>- coir yarn or jute yarn,</p> <p>- synthetic or artificial filament yarn,</p> <p>- natural fibres, or</p> <p>- man-made staple fibres, not carded or combed or otherwise processed for spinning</p> <p>Jute fabric may be used as a backing</p>	
ex Chapter 58	<p>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:</p> <p>- Combined with rubber thread</p> <p>- Other</p>	<p>Manufacture from single yarn <sup>(47)</sup></p> <p>Manufacture from <sup>(48)</sup>:</p>	

<sup>45</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>46</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>47</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>48</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3) or (4)	
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	<ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>	Manufacture from materials of any heading, except that of the product
5810	Embroidery in the piece, in strips or in motifs	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
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	<p>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:</p> <ul style="list-style-type: none"> <li>- Containing not more than 90 % by weight of textile materials</li> <li>- Other</li> </ul>	<p>Manufacture from yarn</p> <p>Manufacture from chemical materials or textile pulp</p>	



(1)	(2)	(3) or (4)	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	<p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>	
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 <sup>(49)</sup>	
5905	<p>Textile wall coverings:</p> <ul style="list-style-type: none"> <li>- Impregnated, coated, covered or laminated with rubber, plastics or other materials</li> <li>- Other</li> </ul>	<p>Manufacture from yarn</p> <p>Manufacture from <sup>(50)</sup>:</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>	
5906	Rubberised textile fabrics, other than those of heading 5902:		

<sup>49</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>50</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
5907	<ul style="list-style-type: none"> <li>- Knitted or crocheted fabrics</li> <li>- Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials</li> <li>- Other</li> </ul> <p>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like</p>	<p>Manufacture from <sup>(51)</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>Manufacture from chemical materials</p> <p>Manufacture from yarn</p> <p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>	
5908	<p>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:</p> <ul style="list-style-type: none"> <li>- Incandescent gas mantles, impregnated</li> <li>- Other</li> </ul>	<p>Manufacture from tubular knitted gas-mantle fabric</p> <p>Manufacture from materials of any heading, except that of the product</p>	
5909 to 5911	<p>Textile articles of a kind suitable for industrial use:</p> <ul style="list-style-type: none"> <li>- Polishing discs or rings other than of felt of heading 5911</li> </ul>	<p>Manufacture from yarn or waste fabrics or rags of heading 6310</p>	

<sup>51</sup>

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

(1)	(2)	(3) or (4)	
	<p>- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911</p> <p>- Other</p>	<p>Manufacture from <sup>(52)</sup>:</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- the following materials: <ul style="list-style-type: none"> <li>-- yarn of polytetrafluoroethylene <sup>(53)</sup>,</li> <li>-- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin,</li> <li>-- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i>-phenylenediamine and isophthalic acid,</li> <li>-- monofil of polytetrafluoroethylene <sup>(54)</sup>,</li> <li>-- yarn of synthetic textile fibres of poly(<i>p</i>-phenylene terephthalamide),</li> <li>-- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn <sup>(55)</sup>,</li> <li>-- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid,</li> <li>-- natural fibres,</li> <li>-- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>-- chemical materials or textile pulp</li> </ul> </li> </ul> <p>Manufacture from <sup>(56)</sup>:</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul>	

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

53

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

54

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

55

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

56

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

(1)	(2)	(3) or (4)	
Chapter 60	Knitted or crocheted fabrics	Manufacture from <sup>(57)</sup> : - 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 <sup>(58)</sup> <sup>(59)</sup>  Manufacture from <sup>(60)</sup> : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
ex Chapter 62  ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211  ex 6210 and ex 6216	Articles of apparel and clothing accessories, not knitted or crocheted; except for: Women's, girls' and babies' clothing and clothing accessories for babies, embroidered  Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn <sup>(61)</sup> <sup>(62)</sup>  Manufacture from yarn <sup>(63)</sup> or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(64)</sup>  Manufacture from yarn <sup>(65)</sup> or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product <sup>(66)</sup>	

<sup>57</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>58</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>59</sup> See Introductory Note 6.

<sup>60</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>61</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>62</sup> See Introductory Note 6.

<sup>63</sup> See Introductory Note 6.

<sup>64</sup> See Introductory Note 6.

<sup>65</sup> See Introductory Note 6.

(1)	(2)	(3)	or (4)
6213 and 6214	<p>Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:</p> <p>- Embroidered</p> <p>- Other</p>	<p>Manufacture from unbleached single yarn <sup>(67)</sup><sup>(68)</sup></p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(69)</sup></p> <p>Manufacture from unbleached single yarn <sup>(70)</sup><sup>(71)</sup></p> <p>or</p> <p>Making up, followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed 47.5 % of the ex-works price of the product</p>	
6217	<p>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:</p> <p>- Embroidered</p>	<p>Manufacture from yarn <sup>(72)</sup></p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(73)</sup></p>	

<sup>66</sup> See Introductory Note 6.

<sup>67</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>68</sup> See Introductory Note 6.

<sup>69</sup> See Introductory Note 6.

<sup>70</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>71</sup> See Introductory Note 6.

<sup>72</sup> See Introductory Note 6.

<sup>73</sup> See Introductory Note 6.

(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> <li>- Fire-resistant equipment of fabric covered with foil of aluminised polyester</li>   <li>- Interlinings for collars and cuffs, cut out</li>   <li>- Other</li> </ul>	<p>Manufacture from yarn <sup>(74)</sup></p> <p>or</p> <p>Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product <sup>(75)</sup></p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul> <p>Manufacture from yarn <sup>(76)</sup></p>	
<p>ex Chapter 63</p> <p>6301 to 6304</p>	<p>Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:</p> <p>Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:</p> <ul style="list-style-type: none"> <li>- Of felt, of nonwovens</li>   <li>- Other:</li> <li>-- Embroidered</li>   <li>-- Other</li> </ul>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from <sup>(77)</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>Manufacture from unbleached single yarn <sup>(78)(79)</sup></p> <p>or</p> <p>Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture from unbleached single yarn <sup>(80)(81)</sup></p>	

<sup>74</sup> See Introductory Note 6.

<sup>75</sup> See Introductory Note 6.

<sup>76</sup> See Introductory Note 6.

<sup>77</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>78</sup> See Introductory Note 6.

<sup>79</sup> For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

<sup>80</sup> See Introductory Note 6.

<sup>81</sup> For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

(1)	(2)	(3)	or	(4)
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from <sup>(82)</sup> : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp		
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:  - Of nonwovens  - Other	Manufacture from <sup>(83)</sup> <sup>(84)</sup> : - natural fibres, or  - chemical materials or textile pulp  Manufacture from unbleached single yarn <sup>(85)</sup> <sup>(86)</sup>		
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set		
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406		
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product		
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture from materials of any heading, except that of the product		

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

83

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

84

See Introductory Note 6.

85

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

86

See Introductory Note 6.

(1)	(2)	(3)	or	(4)
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 <sup>(87)</sup>		
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product		
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product		
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture from materials of any heading, except that of the product		
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate		
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading		
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)		
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product		
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product		
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001		
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:  - Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards <sup>(88)</sup>	Manufacture from non-coated glass-plate substrate of heading 7006		

<sup>87</sup>

See Introductory Note 6.

<sup>88</sup>

SEMI – Semiconductor Equipment and Materials Institute Incorporated.



(1)	(2)	(3)	or (4)
7007	- Other	Manufacture from materials of heading 7001	
7008	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001	
7009	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001	
7010	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001	
7013	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 from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product	
ex 7019	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product	
ex Chapter 71	Articles (other than yarn) of glass fibres	Manufacture from:  - uncoloured slivers, rovings, yarn or chopped strands, or  - glass wool	
ex 7101	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product	
ex 7102, ex 7103 and ex 7104	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	

(1)	(2)	(3) or (4)	
<p>7106, 7108 and 7110</p> <p>ex 7107, ex 7109 and ex 7111</p> <p>7116</p> <p>7117</p>	<p>Precious metals:</p> <p>- Unwrought</p> <p>- Semi-manufactured or in powder form</p> <p>Metals clad with precious metals, semi-manufactured</p> <p>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)</p> <p>Imitation jewellery</p>	<p>Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110</p> <p>or</p> <p>Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110</p> <p>or</p> <p>Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals</p> <p>Manufacture from unwrought precious metals</p> <p>Manufacture from metals clad with precious metals, unwrought</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
<p>ex Chapter 72</p> <p>7207</p> <p>7208 to 7216</p> <p>7217</p> <p>ex 7218, 7219 to 7222</p> <p>7223</p>	<p>Iron and steel; except for:</p> <p>Semi-finished products of iron or non-alloy steel</p> <p>Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel</p> <p>Wire of iron or non-alloy steel</p> <p>Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel</p> <p>Wire of stainless steel</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205</p> <p>Manufacture from ingots or other primary forms of heading 7206</p> <p>Manufacture from semi-finished materials of heading 7207</p> <p>Manufacture from ingots or other primary forms of heading 7218</p> <p>Manufacture from semi-finished materials of heading 7218</p>	

(1)	(2)	(3) or (4)	
ex 7224, 7225 to 7228          7229	Semi-finished products, flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel  Wire of other alloy steel	Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224  Manufacture from semi-finished materials of heading 7224	
ex Chapter 73  ex 7301  7302    7304, 7305 and 7306  ex 7307    7308          ex 7315	Articles of iron or steel; except for:  Sheet piling  Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails  Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel  Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts  Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel  Skid chain	Manufacture from materials of any heading, except that of the product  Manufacture from materials of heading 7206  Manufacture from materials of heading 7206  Manufacture from materials of heading 7206, 7207, 7218 or 7224  Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product  Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used  Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3) or (4)	
<p>ex Chapter 74</p> <p>7401</p> <p>7402</p> <p>7403</p> <p>7404</p> <p>7405</p>	<p>Copper and articles thereof; except for:</p> <p>Copper mattes; cement copper (precipitated copper)</p> <p>Unrefined copper; copper anodes for electrolytic refining</p> <p>Refined copper and copper alloys, unwrought:</p> <ul style="list-style-type: none"> <li>- Refined copper</li> <li>- Copper alloys and refined copper containing other elements</li> </ul> <p>Copper waste and scrap</p> <p>Master alloys of copper</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul> <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from refined copper, unwrought, or waste and scrap of copper</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of any heading, except that of the product</p>	
<p>ex Chapter 75</p> <p>7501 to 7503</p>	<p>Nickel and articles thereof; except for:</p> <p>Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul> <p>Manufacture from materials of any heading, except that of the product</p>	
<p>ex Chapter 76</p>	<p>Aluminium and articles thereof; except for:</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	

(1)	(2)	(3) or (4)	
7601	Unwrought aluminium	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
7602	Aluminium waste or scrap	Manufacture from materials of any heading, except that of the product	
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture: - from materials of any heading, except 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 - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 77	Reserved for possible future use in the HS		
ex Chapter 78	Lead and articles thereof, except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7801	Unwrought lead: - Refined lead - Other	Manufacture from "bullion" or "work" lead  Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used	
7802	Lead waste and scrap	Manufacture from materials of any heading, except that of the product	

(1)	(2)	(3) or (4)	
ex Chapter 79   7901  7902	Zinc and articles thereof, except for:  Unwrought zinc  Zinc waste and scrap	Manufacture: - from materials of any heading, except that of the product, and - 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, except that of the product. However, waste and scrap of heading 7902 may not be used  Manufacture from materials of any heading, except that of the product	
ex Chapter 80   8001  8002 and 8007	Tin and articles thereof, except for:  Unwrought tin  Tin waste and scrap; other articles of tin	Manufacture: - from materials of any heading, except that of the product, and - 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, except that of the product. However, waste and scrap of heading 8002 may not be used  Manufacture from materials of any heading, except that of the product	
Chapter 81	Other base metals; cermets; articles thereof:  - Other base metals, wrought; articles thereof  - Other	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product  Manufacture from materials of any heading, except that of the product	
ex Chapter 82  8206	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:  Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except that of the product  Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set	

(1)	(2)	(3)	or (4)
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	
8208	Knives and cutting blades, for machines or for mechanical appliances	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except 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 from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof, except for:	Manufacture: - from materials of any heading, except that of the product, and - 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
ex 8401	Nuclear fuel elements	Manufacture from materials of any heading, except that of the product <sup>(89)</sup>	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: - from materials of any heading, except that of the product, and - 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
8403 and ex 8404	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers	Manufacture from materials of any heading, except those of headings 8403 and 8404	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading 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: - from materials of any heading, except that of the product, and - 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

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This rule shall apply until 31.12.2005.



(1)	(2)	(3) or (4)	
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: <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	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: <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	Manufacture: <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product,</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- in which the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8419	Machines for wood, paper pulp, paper and paperboard industries	Manufacture in which: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product</li> </ul>	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)
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefore	Manufacture in which: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product</li> </ul>	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: <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture in which: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product</li> </ul>	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, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: <ul style="list-style-type: none"> <li>- Road rollers</li> <li>- Other</li> </ul>	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: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product</li> </ul>	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)
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: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture in which: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture in which: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
Ex 8443	Printers, for office machines (for example automatic data processing machines, word-processing machines, etc.)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of headings 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:		

(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> <li>- Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor</li> <li>- Other</li> </ul>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>- the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of all the originating materials used, and</li> <li>- the thread-tension, crochet and zigzag mechanisms used are originating</li> </ul> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3) or (4)	
ex 8486	<ul style="list-style-type: none"> <li>- Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes and parts and accessories thereof</li> <li>- machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof</li> <li>- machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass and parts and accessories thereof</li> <li>- marking-out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof</li> <li>- moulds, injection or compression types</li> <li>- lifting, handing, loading or unloading machinery</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
ex 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:	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>

(1)	(2)	(3)	or (4)
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  - within the above limit, the value of all the materials of heading 8503 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
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  - within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8517	Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443,8525,8527 or 8528	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  -the value of all the non-originating materials used does not exceed the value of all 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 8518	Microphones and stands therefore; 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, and  - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8519	Sound recording and sound reproducing apparatus	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - the value of all the non-originating materials used does not exceed the value of all 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

(1)	(2)	(3)	or (4)
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture in which: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8523	<ul style="list-style-type: none"> <li>- Unrecorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37;</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	<ul style="list-style-type: none"> <li>- recorded discs, tapes solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37</li> </ul>	Manufacture in which: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>-within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
	<ul style="list-style-type: none"> <li>- matrices and masters for the production of discs, but excluding products of Chapter 37;</li> </ul>	Manufacture in which: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>-within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
<ul style="list-style-type: none"> <li>- proximity cards and "smart cards" with two or more electronic integrated circuits</li> </ul>	Manufacture: <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>-in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	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	<p>- "smart cards" with one electronic integrated circuit</p> <p>Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product</li> </ul> <p>or</p> <p>The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country other than those specified in Articles 3 and 4</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8526	<p>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8527	<p>Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8528	<p>- monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	



(1)	(2)	(3)	or (4)
8529	<p>- other monitors and projectors, not incorporating television reception apparatus; Reception apparatus for television -, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus;</p> <p>Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:</p> <p>-Suitable for use solely or principally with video recording or reproducing apparatus</p> <p>- Suitable for use solely or principally with monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471</p> <p>-Other</p>	<p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>-in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8535	<p>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage exceeding 1000 V</p>	<p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>- within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
8536	<p>- Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1000 V</p> <p>- connectors for optical fibres, optical fibre bundles or cables</p>	<p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>- within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>

(1)	(2)	(3) or (4)	
	-- of plastics  -- of ceramics  -- of copper	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, except that of the product  Manufacture: - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture: - from materials of any heading, except that of the product, and  - 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
ex 8542	Electronic integrated circuits		

(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> <li>- Monolithic integrated circuits</li>   <li>- multichips which are parts of machinery or apparatus, not specified or included elsewhere in this Chapter</li>   <li>- others</li> </ul>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li>   <li>- within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product</li> </ul> <p>or</p> <p>The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country other than those specified in Articles 3 and 4</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li>   <li>- within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints 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	<ul style="list-style-type: none"> <li>- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter</li> <li>- Electronic microassemblies</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture: <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture: <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	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: <ul style="list-style-type: none"> <li>- With reciprocating internal combustion piston engine of a cylinder capacity:               <ul style="list-style-type: none"> <li>-- Not exceeding 50 cm<sup>3</sup></li> <li>-- Exceeding 50 cm<sup>3</sup></li> </ul> </li> <li>- Other</li> </ul>	Manufacture in which: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul> Manufacture in which: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul> Manufacture in which: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	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 of any heading, except those of heading 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: - from materials of any heading, except that of the product, and - 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
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture: - from materials of any heading, except that of the product, and - 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
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - 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
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the 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: <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product,</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and</li> <li>- in which the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	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: <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product,</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- in which the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture: <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product,</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- in which the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	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)
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture: <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product,</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- in which the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments: <ul style="list-style-type: none"> <li>- Dentists' chairs incorporating dental appliances or dentists' spittoons</li> <li>- Other</li> </ul>	Manufacture from materials of any heading, including other materials of heading 9018  Manufacture: <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	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



(1)	(2)	(3)	or (4)
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture: - from materials of any heading, except that of the product, and - 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
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture: - from materials of any heading, except that of the product, and - 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
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 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	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)
9029	<p>- Other</p> <p>Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
9030	<p>Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
9031	<p>Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
9032	<p>Automatic regulating or controlling instruments and apparatus</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
9033	<p>Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
ex Chapter 91	<p>Clocks and watches and parts thereof; except for:</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
9105	<p>Other clocks</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>

(1)	(2)	(3) or (4)	
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  - the value of all the non-originating materials used does not exceed the value of all 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  - within the above limit, the value of all the materials of heading 9114 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture: - from materials of any heading, except that of the product, and  - 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
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	Manufacture: - from materials of any heading, except that of the product, and  - 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
9113	Watch straps, watch bands and watch bracelets, and parts thereof:  - Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal  - Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the 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	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
<p>ex Chapter 94</p> <p>ex 9401 and ex 9403</p> <p>9405</p> <p>9406</p>	<p>Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:</p> <p>Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m<sup>2</sup> or less</p> <p>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</p> <p>Prefabricated buildings</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that:</p> <ul style="list-style-type: none"> <li>- the value of the cloth does not exceed 25 % of the ex-works price of the product, and</li> <li>- all the other materials used are originating and are classified in a heading other than heading 9401 or 9403</li> </ul> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
<p>ex Chapter 95</p> <p>ex 9503</p> <p>ex 9506</p>	<p>Toys, games and sports requisites; parts and accessories thereof; except for:</p> <p>Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds</p> <p>Golf clubs and parts thereof</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul> <p>Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used</p>	
<p>ex Chapter 96</p>	<p>Miscellaneous manufactured articles; except for:</p>	<p>Manufacture from materials of any heading, except that of the product</p>	

(1)	(2)	(3)	or (4)
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading as the product	
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 that their total value does not exceed 15% of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly-shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product	

## ANNEX II

### ANNEX IV A

The text of the invoice declaration

#### Bulgarian version

Износителят на продуктите, обхванати от този документ (митническо разрешение № ...<sup>(1)</sup>) декларира, че освен където е отбелязано друго, тези продукти са с ... преференциален произход<sup>(2)</sup>.

#### Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera n° ...<sup>(1)</sup>) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial . ...<sup>(2)</sup>.

#### Czech version

Vývozce výrobků uvedených v tomto dokumentu (číslo povolení ...<sup>(1)</sup>) prohlašuje, že kromě zřetelně označených, mají tyto výrobky preferenční původ v ...<sup>(2)</sup>.

#### Danish version

Eksportøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes tilladelse nr. ...<sup>(1)</sup>), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ...<sup>(2)</sup>.

#### German version

Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. ...<sup>(1)</sup>) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anders angegeben, präferenzbegünstigte ...<sup>(2)</sup> Ursprungswaren sind.

#### Estonian version

Käesoleva dokumendiga hõlmatud toodete eksportija (tolliameti kinnitus nr. ...<sup>(1)</sup>) deklareerib, et need tooted on ...<sup>(2)</sup> sooduspäritoluga, välja arvatud juhul kui on selgelt näidatud teisiti.

#### Greek version

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ' αριθ. ...<sup>(1)</sup>) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής ...<sup>(2)</sup>.

(1) When the invoice declaration is made out by an approved exporter, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

(2) Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

#### English version

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

#### French version

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

#### Italian version

L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale n. ...<sup>(1)</sup>) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale ...<sup>(2)</sup>.

#### Latvian version

Eksportētājs produktiem, kuri ietverti šajā dokumentā (muitas pilnvara Nr. ...<sup>(1)</sup>), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir priekšrocību izcelsme no ...<sup>(2)</sup>.

#### Lithuanian version

Šiame dokumente išvardintų prekių eksportuotojas (muitinės liudijimo Nr ...<sup>(1)</sup>) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ...<sup>(2)</sup> preferencinės kilmės prekės.

#### Hungarian version

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: ...<sup>(1)</sup>) kijelentem, hogy eltérő jelzés hiányában az áruk kedvezményes ...<sup>(2)</sup> származásúak.

#### Maltese version

L-esportatur tal-prodotti koperti b'dan id-dokument (awtorizzazzjoni tad-dwana nru. ...<sup>(1)</sup>) jiddikjara li, hlief fejn indikat b'mod ċar li mhux hekk, dawn il-prodotti huma ta' oriġini preferenzjali ...<sup>(2)</sup>.

#### Dutch version

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. ...<sup>(1)</sup>), verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële ... oorsprong zijn<sup>(2)</sup>.

(1) When the invoice declaration is made out by an approved exporter, the authorization number of the approved exporter must be enter in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

(2) Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

#### Polish version

Eksporter produktów objętych tym dokumentem (upoważnienie władz celnych nr ...<sup>(1)</sup>) deklaruje, że z wyjątkiem gdzie jest to wyraźnie określone, produkty te mają ...<sup>(2)</sup> preferencyjne pochodzenie.

#### Portuguese version

O exportador dos produtos cobertos pelo presente documento (autorização aduaneira n.º ...<sup>(1)</sup>), declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial ...<sup>(2)</sup>.

#### Romanian version

Exportatorul produselor ce fac obiectul acestui document (autorizația vamală nr. ...<sup>(1)</sup>) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială ...<sup>(2)</sup>.

#### Slovenian version

Izvoznik blaga, zajetega s tem dokumentom (pooblastilo carinskih organov št ...<sup>(1)</sup>) izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno ...<sup>(2)</sup> poreklo.

#### Slovak version

Vývozca výrobkov uvedených v tomto dokumente (číslo povolenia ...<sup>(1)</sup>) vyhlasuje, že okrem zreteľne označených, majú tieto výrobky preferenčný pôvod v ...<sup>(2)</sup>.

#### Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupa n:o ...<sup>(1)</sup>) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ... alkuperätuotteita<sup>(2)</sup>.

(1) When the invoice declaration is made out by an approved exporter, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

(2) Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".



Swedish version

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr. ...<sup>(1)</sup>) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ... ursprung<sup>(2)</sup>.

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

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

(1) When the invoice declaration is made out by an approved exporter, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

(2) Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

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

(4) In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

## ANNEX IVB

### Text of the invoice declaration EUR-MED

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

#### Bulgarian version

Износителят на продуктите, обхванати от този документ (митническо разрешение № ...<sup>(1)</sup>) декларира, че освен където е отбелязано друго, тези продукти са с ... преференциален произход<sup>(2)</sup>.

- cumulation applied with .....(name of the country/countries)
- no cumulation applied<sup>(3)</sup>

#### Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera n° ...<sup>(1)</sup>) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ...<sup>(2)</sup>.

- cumulation applied with .....(name of the country/countries)
- no cumulation applied<sup>(3)</sup>

#### Czech version

Vývozce výrobků uvedených v tomto dokumentu (číslo povolení ...<sup>(1)</sup>) prohlašuje, že kromě zřetelně označených, mají tyto výrobky preferenční původ v ...<sup>(2)</sup>.

- cumulation applied with .....(name of the country/countries)
- no cumulation applied<sup>(3)</sup>

#### Danish version

Eksportøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes tilladelse nr. ...<sup>(1)</sup>), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ...<sup>(2)</sup>.

- cumulation applied with .....(name of the country/countries)
- no cumulation applied<sup>(3)</sup>

(1) When the invoice declaration is made out by an approved exporter, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

(2) Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

(3) Complete and delete where necessary.

### German version

Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. ...<sup>(1)</sup>) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anderes angegeben, präferenzbegünstigte ...<sup>(2)</sup> Ursprungswaren sind.

- cumulation applied with .....(name of the country/countries)
- no cumulation applied<sup>(3)</sup>

### Estonian version

Käesoleva dokumendiga hõlmatud toodete eksportija (tolliameti kinnitus nr. ...<sup>(1)</sup>) deklareerib, et need tooted on ...<sup>(2)</sup> sooduspäritoluga, välja arvatud juhul kui on selgelt näidatud teisiti.

- cumulation applied with .....(name of the country/countries)
- no cumulation applied<sup>(3)</sup>

### Greek version

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ' αριθ. ...<sup>(1)</sup>) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής ...<sup>(2)</sup>.

- cumulation applied with .....(name of the country/countries)
- no cumulation applied<sup>(3)</sup>

### English version

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

- cumulation applied with .....(name of the country/countries)
- no cumulation applied<sup>(3)</sup>

### French version

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

- cumulation applied with .....(name of the country/countries)
- no cumulation applied<sup>(3)</sup>

(1) When the invoice declaration is made out by an approved exporter, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

(2) Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

(3) Complete and delete where necessary.

### Italian version

L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale n. ...<sup>(1)</sup>) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale ...<sup>(2)</sup>.

- cumulation applied with .....(name of the country/countries)
- no cumulation applied<sup>(3)</sup>

### Latvian version

Eksportētājs produktiem, kuri ietverti šajā dokumentā (muitas pilnvara Nr. ...<sup>(1)</sup>), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir priekšrocību izcelsme no ...<sup>(2)</sup>.

- cumulation applied with .....(name of the country/countries)
- no cumulation applied<sup>(3)</sup>

### Lithuanian version

Šiame dokumente išvardintų prekių eksportuotojas (muitinės liudijimo Nr ...<sup>(1)</sup>) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ...<sup>(2)</sup> preferencinės kilmės prekės.

- cumulation applied with .....(name of the country/countries)
- no cumulation applied<sup>(3)</sup>

### Hungarian version

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: ...<sup>(1)</sup>) kijelentem, hogy eltérő jelzés hiányában az áruk kedvezményes ...<sup>(2)</sup> származásúak.

- cumulation applied with .....(name of the country/countries)
- no cumulation applied<sup>(3)</sup>

### Maltese version

L-esportatur tal-prodotti koperti b'dan id-dokument (awtorizzazzjoni tad-dwana nru. ...<sup>(1)</sup>) jiddikjara li, hliief fejn indikat b'mod ċar li mhux hekk, dawn il-prodotti huma ta' oriġini preferenzjali ...<sup>(2)</sup>.

- cumulation applied with .....(name of the country/countries)
- no cumulation applied<sup>(3)</sup>

(1) When the invoice declaration is made out by an approved exporter, the authorization number of the approved exporter must be enter in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

(2) Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

(3) Complete and delete where necessary.

#### Dutch version

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. ...<sup>(1)</sup>), verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële ... oorsprong zijn <sup>(2)</sup>.

- cumulation applied with .....(name of the country/countries)
- no cumulation applied <sup>(3)</sup>

#### Polish version

Eksporter produktów objętych tym dokumentem (upoważnienie władz celnych nr ...<sup>(1)</sup>) deklaruje, że z wyjątkiem gdzie jest to wyraźnie określone, produkty te mają ...<sup>(2)</sup> preferencyjne pochodzenie.

- cumulation applied with .....(name of the country/countries)
- no cumulation applied <sup>(3)</sup>

#### Portuguese version

O abaixo assinado, exportador dos produtos cobertos pelo presente documento (autorização aduaneira n.º. ...<sup>(1)</sup>), declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial ...<sup>(2)</sup>.

- cumulation applied with .....(name of the country/countries)
- no cumulation applied <sup>(3)</sup>

#### Romanian version

Exportatorul produselor ce fac obiectul acestui document (autorizația vamală nr. ...<sup>(1)</sup>) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială ...<sup>(2)</sup>.

- cumulation applied with .....(name of the country/countries)
- no cumulation applied <sup>(3)</sup>

#### Slovenian version

Izvoznik blaga, zajetega s tem dokumentom (pooblastilo carinskih organov št ...<sup>(1)</sup>) izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno ...<sup>(2)</sup> poreklo.

- cumulation applied with .....(name of the country/countries)
- no cumulation applied <sup>(3)</sup>

(1) When the invoice declaration is made out by an approved exporter, the authorization number of the approved exporter must be enter in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

(2) Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

(3) Complete and delete where necessary.

### Slovak version

Vývozca výrobkov uvedených v tomto dokumente (číslo povolenia ...<sup>(1)</sup>) vyhlasuje, že okrem zreteľne označených, majú tieto výrobky preferenčný pôvod v ...<sup>(2)</sup>.

- cumulation applied with .....(name of the country/countries)
- no cumulation applied<sup>(3)</sup>

### Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupa n:o ...<sup>(1)</sup>) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ... alkuperätuotteita<sup>(2)</sup>.

- cumulation applied with .....(name of the country/countries)
- no cumulation applied<sup>(3)</sup>

### Swedish version

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr. ...<sup>(1)</sup>) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ... ursprung<sup>(2)</sup>.

- cumulation applied with .....(name of the country/countries)
- no cumulation applied<sup>(3)</sup>

.....<sup>(4)</sup>  
(Place and date)

.....<sup>(5)</sup>  
(Signature of the exporter, in addition the name of the person signing the declaration has to be indicated in clear script)

(1) When the invoice declaration is made out by an approved exporter, the authorization number of the approved exporter must be enter in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

(2) Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

(3) Complete and delete where necessary.

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

(5) In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.