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To:	Mr Jeppe TRANHOLM-MIKKELSEN, Secretary-General of the Council of the European Union
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Subject:	ANNEX to the Proposal for a COUNCIL DECISION amending Council Decision 2013/755/EU of 25 November 2013 on the association of the overseas countries and territories with the European Union ('Overseas Association Decision')

Delegations will find attached document COM(2019) 359 final - ANNEX.

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Brussels, 2.8.2019
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ANNEX

ANNEX

to the

**Proposal for a
COUNCIL DECISION**

Amending Council Decision 2013/755/EU of 25 November 2013 on the association of the overseas countries and territories with the European Union ('Overseas Association Decision')

ANNEX

“ANNEX VI

**Concerning the definition of the concept of “originating products” and methods of
administrative cooperation**

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TITLE I

GENERAL PROVISIONS

Article 1

Definitions

For the purpose of this Annex the following definitions shall apply:

- (a) ‘EPA countries’ means regions or states which are part of the African, Caribbean and Pacific (ACP) Group of States and which have concluded agreements establishing, or leading to the establishment of Economic Partnership Agreements (EPA), when such an EPA is either provisionally applied, or enters into force, whichever is the earlier;
- (b) ‘manufacture’ means any kind of working or processing including assembly;
- (c) ‘material’ means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (d) ‘product’ means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (e) ‘goods’ means both materials and products;
- (f) ‘fungible materials’ means materials that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another once they are incorporated into the finished product;
- (g) ‘customs value’ means the value as determined in accordance with the 1994 Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on Customs Valuation);
- (h) ‘value of materials’ in the list in Appendix I means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the OCT. Where the value of the originating materials used needs to be established, this point shall be applied *mutatis mutandis*;
- (i) ‘ex-works price’ means the price paid for the product ex-works to the manufacturer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs related to its production, minus any internal taxes which are, or may be, repaid when the product obtained is exported.

Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred in the OCT, the ex-works price means the sum of all those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported.

For the purpose of this definition, where the last working or processing has been subcontracted to a manufacturer, the term ‘manufacturer’ referred to in the first subparagraph of this paragraph may refer to the enterprise that has employed the subcontractor.

- (j) ‘maximum content of non-originating materials’ means the maximum content of non-originating materials which is permitted in order to consider a manufacture as

working or processing sufficient to confer originating status on the product. It may be expressed as a percentage of the ex-works price of the product or as a percentage of the net weight of these materials used falling under a specified group of chapters, chapter, heading or sub-heading;

- (k) ‘net weight’ means the weight of the goods themselves without packing materials and packing containers of any kind;
- (l) ‘chapters’, ‘headings’ and ‘sub-headings’ mean the chapters, the headings and sub-headings (four- or six-digit codes) used in the nomenclature which makes up the Harmonised System with the changes pursuant to the Recommendation of 26 June 2004 of the Customs Cooperation Council;
- (m) ‘classified’ refers to the classification of a product or material under a particular heading or sub-heading of the Harmonised System;
- (n) ‘consignment’ means products which are either:
 - sent simultaneously from one exporter to one consignee; or
 - covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such document, by a single invoice.
- (o) ‘exporter’ means a person exporting the goods to the Union or to an OCT who is able to prove the origin of the goods, whether or not the person is the manufacturer and whether or not they themselves carry out the export formalities;
- (p) ‘registered exporter’ means an exporter who is registered with the competent authorities of the OCT concerned for the purpose of making out statements on origin for the purpose of exporting under this Decision;
- (q) ‘statement on origin’ means a statement made out by the exporter indicating that the products covered by it comply with the rules of origin of this Annex, for the purpose of allowing either the person declaring the goods for release for free circulation in the Union to claim the benefit of preferential tariff treatment or the economic operator in a OCT importing materials for further processing in the context of cumulation rules to prove the originating status of such goods;
- (r) ‘GSP country’ means a country or territory as defined in Article 2(d) of Regulation (EU) No 978/2012¹;
- (s) ‘REX system’ means the system for registering exporters authorised to certify the origin of goods, referred to in Article 80(1) of Regulation (EU) 2015/2447².

¹ Regulation (EU) No 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalised tariff preferences and repealing Council Regulation (EC) No 732/2008 (OJ L 303, 31.10.2012, p. 1).

² Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 558).

TITLE II

DEFINITION OF THE CONCEPT OF ORIGINATING PRODUCTS

Article 2

General Requirements

1. The following products shall be considered as originating in an OCT:
 - (a) products wholly obtained in an OCT within the meaning of Article 3;
 - (b) products obtained in an OCT incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing within the meaning of Article 4.
2. Originating products made up of materials wholly obtained or sufficiently worked or processed in two or more OCTs shall be considered as products originating in the OCT where the last working or processing took place.

Article 3

Wholly obtained products

1. The following shall be considered as wholly obtained in an OCT:
 - (a) mineral products extracted from its soil or from its seabed;
 - (b) plants and vegetable products grown or harvested there;
 - (c) live animals born and raised there;
 - (d) products from live animals raised there;
 - (e) products from slaughtered animals born and raised there;
 - (f) products obtained by hunting or fishing conducted there;
 - (g) products of aquaculture where the fish, crustaceans and molluscs are born and raised there;
 - (h) products of sea fishing and other products taken from the sea outside any territorial sea by its vessels;
 - (i) products made on board its factory ships exclusively from the products referred to in point (h);
 - (j) used articles collected there fit only for the recovery of raw materials;
 - (k) waste and scrap resulting from manufacturing operations conducted there;
 - (l) products extracted from the seabed or below the seabed which is situated outside any territorial sea but where it has exclusive exploitation rights;
 - (m) goods produced there exclusively from products specified in points (a) to (l).
2. The terms 'its vessels' and 'its factory ships' in paragraph 1(h) and (i) shall apply only to vessels and factory ships which meet each of the following requirements:
 - (a) they are registered in an OCT or in a Member State,

- (b) they sail under the flag of an OCT or of a Member State,
 - (c) they meet one of the following conditions:
 - they are at least 50% owned by nationals of the OCTs or of Member States; or
 - they are owned by companies;
 - (i) which have their head office and their main place of business in the OCTs or in Member States; and
 - (ii) which are at least 50% owned by OCTs, public entities of that country, nationals of that country or of Member States.
3. The conditions of paragraph 2 may each be fulfilled in Member States or in different OCTs. In this case, the products shall be deemed to have the origin of the OCT where the vessel or factory ship is registered in accordance with point (a) of paragraph 2.

Article 4

Sufficiently worked or processed products

1. Without prejudice to Articles 5 and 6, products which are not wholly obtained in an OCT within the meaning of Article 3 shall be considered to originate there, provided that the conditions laid down in the list in Appendix I for the goods concerned are fulfilled.
2. If a product which has acquired originating status in an OCT in accordance with paragraph 1 is further processed in that OCT and used as a material in the manufacture of another product, no account shall be taken of the non-originating materials which may have been used in its manufacture.
3. The determination of whether the requirements of paragraph 1 are met shall be carried out for each product.

However, where the relevant rule is based on compliance with a maximum content of non-originating materials, in order to take into account fluctuations in costs and currency rates, the value of the non-originating materials may be calculated on an average basis as set out in paragraph 4.
4. In the case referred to in the second sub-paragraph of paragraph 3, an average ex-works price of the product and average value of non-originating materials used shall be calculated respectively on the basis of the sum of the ex-works prices charged for all sales of the products carried out during the preceding fiscal year and the sum of the value of all the non-originating materials used in the manufacture of the products over the preceding fiscal year as defined in the country of export, or, where figures for a complete fiscal year are not available, a shorter period which should not be less than three months.
5. Exporters having opted for calculations on an average basis shall consistently apply such a method during the year following the fiscal year of reference, or, where appropriate, during the year following the shorter period used as a reference. They may cease to apply such a method where during a given fiscal year, or a shorter representative period of no less than three months, they record that the fluctuations in costs or currency rates which justified the use of such a method have ceased.

6. The averages referred to in paragraph 4 shall be used as the ex-works price and the value of non-originating materials respectively, for the purpose of establishing compliance with the maximum content of non-originating materials.

Article 5

Insufficient working or processing operations

1. Without prejudice to paragraph 3, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 4 are satisfied:
- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
 - (b) breaking-up and assembly of packages;
 - (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
 - (d) ironing or pressing of textiles and textile articles;
 - (e) simple painting and polishing operations;
 - (f) husking and partial or total milling of rice; polishing and glazing of cereals and rice;
 - (g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;
 - (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
 - (i) sharpening, simple grinding or simple cutting;
 - (j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);
 - (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
 - (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
 - (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;
 - (n) simple addition of water or dilution or dehydration or denaturation of products;
 - (o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
 - (p) a combination of two or more of the operations specified in points (a) to (o);
 - (q) slaughter of animals.
2. For the purposes of paragraph 1, operations shall be considered simple when neither special skills nor machines, apparatus or tools especially produced or installed for those operations are required for their performance.
3. All the operations carried out in an OCT on a given product shall be taken into account when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Article 6

Tolerances

1. By way of derogation from Article 4 and subject to paragraphs 2 and 3 of this Article, non-originating materials which, according to the conditions set out in the list in Appendix I are not to be used in the manufacture of a given product may nevertheless be used, provided that their total value or net weight assessed for the product does not exceed:
 - (a) 15% of the weight of the product for products falling within Chapters 2 and 4 to 24, other than processed fishery products of chapter 16;
 - (b) 15% of the ex-works price of the product for other products, except for products falling within Chapters 50 to 63 of the Harmonised System, for which the tolerances mentioned in Notes 6 and 7 of Appendix I shall apply.
2. Paragraph 1 shall not allow that any of the percentages for the maximum content of non-originating materials as specified in the rules laid down in the list in Appendix I are exceeded.
3. Paragraphs 1 and 2 shall not apply to products wholly obtained in an OCT within the meaning of Article 3. However, without prejudice to Article 5 and 11(2), the tolerance provided for in those paragraphs shall nevertheless apply to the sum of all the materials which are used in the manufacture of a product and for which the rule laid down in the list in Appendix I for that product requires that such materials be wholly obtained.

Article 7

Bilateral cumulation

1. Without prejudice to Article 2, materials originating in the Union shall be considered as materials originating in an OCT when incorporated into a product obtained there, provided that they have undergone working or processing which goes beyond the operations referred to in Article 5(1).
2. Without prejudice to Article 2, working or processing carried out in the Union shall be considered as having been carried out in an OCT, when the materials undergo subsequent working or processing there.
3. For the purpose of cumulation provided for in this Article, the origin of the materials shall be established in accordance with this Annex.

Article 8

Cumulation with EPA countries

1. Without prejudice to Article 2, materials originating in the EPA countries shall be considered as materials originating in an OCT when incorporated into a product obtained there, provided that they have undergone working or processing which goes beyond the operations referred to in Article 5 (1).
2. Without prejudice to Article 2, working or processing carried out in the EPA countries shall be considered as having been carried out in an OCT, when the materials undergo subsequent working or processing there.

3. For the purpose of paragraph 1 of this Article, the origin of the materials originating in an EPA country shall be determined in accordance with the rules of origin applicable to the EPA concerned and relevant provisions on proofs of origin and administrative cooperation.

The cumulation provided for in this Article shall not apply to materials originating in the Republic of South Africa which cannot be imported directly in the Union duty-free-quota-free in the framework of the EPA between the Union and the Southern African Development Community (SADC).

4. The cumulation provided for in this Article may only be applied provided that:
 - (a) The EPA country supplying the materials and the OCT manufacturing the final product have undertaken to:
 - comply or ensure compliance with this Annex and,
 - provide the administrative cooperation necessary to ensure the correct implementation of this Annex both with regard to the Union and between themselves;
 - (b) The undertakings referred to in point (a) have been notified to the Commission by the OCT involved.
5. Where countries have already complied with paragraph 4 before the entry into force of this Decision, a new undertaking shall not be required.

Article 9

Cumulation with other countries benefiting from duty-free quota-free access to the market of the Union under GSP

1. Without prejudice to Article 2, materials originating in countries and territories set out in paragraph 2 of this Article shall be considered as materials originating in an OCT when incorporated into a product obtained there, provided they have undergone working or processing which goes beyond the operations referred to in Article 5(1).
2. For the purposes of paragraph 1, materials shall originate from a country or territory:
 - (a) benefiting from the special arrangement for the least-developed countries of the Generalised System of Preferences, referred to in Article 1(2)(c) of Regulation (EU) No 978/2012; or
 - (b) benefiting from duty-free quota-free access to the market of the Union at HS 6-digit level under the general arrangement of the Generalised System of Preferences, referred to in Article 1(2)(a) of Regulation (EU) No 978/2012;
3. The origin of the materials of the countries or territories concerned shall be determined according to the rules of origin laid down, pursuant to Article 33 of Regulation (EU) No 978/2012, in Regulation (EU) 2015/2446³.
4. The cumulation provided for in this paragraph shall not apply to the following:

³ Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1)

- (a) materials which at importation to the Union are subject to antidumping or countervailing duties when originating from the country which is subject to these antidumping or countervailing duties;
- (b) tuna products classified under Harmonised System Chapters 3 and 16, which are covered by Article 7 of Regulation (EU) No 978/2012, and subsequent amending and corresponding legal acts;
- (c) materials which are covered by Articles 8 and 22 to 30 of Regulation (EU) No 978/2012, and subsequent amending and corresponding legal acts.

The competent authorities of the OCTs shall notify yearly to the Commission the materials, if any, to which cumulation under paragraph 1 has been applied.

5. The cumulation provided for in paragraph 1 of this Article may only be applied provided that:
 - (a) the countries or territories involved in the cumulation have undertaken to comply or ensure compliance with this Annex and to provide the administrative co-operation necessary to ensure the correct implementation of this Annex, both with regard to the Union and between themselves;
 - (b) the undertaking referred to in point (a) has been notified to the Commission by the OCT concerned.
6. The Commission shall publish in the Official Journal of the European Union (C series) the date on which the cumulation provided for in this Article may be applied with those countries or territories listed in this Article which have fulfilled the necessary requirements.

Article 10

Extended cumulation

1. The Commission may grant, at the request of an OCT, cumulation of origin between an OCT and a country with which the Union has a free trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade (GATT) in force, provided that the following conditions are met:
 - (a) the countries or territories involved in the cumulation have undertaken to comply or ensure compliance with this Annex and to provide the administrative co-operation necessary to ensure the correct implementation of this Annex, both with regard to the Union and between themselves; by that undertaking, those countries or territories shall agree to provide the OCTs with their support in matters of administrative cooperation in the same way as they would provide such support to the customs authorities of the Member States in accordance with the relevant provisions of the free-trade agreement concerned;
 - (b) the undertaking referred to in point (a) has been notified to the Commission by the OCT concerned.
 - (c) The Commission, taking into account the risk of trade circumvention and specific sensitivities of materials to be used in cumulation, may establish additional conditions for granting the cumulation requested.
2. The request referred to in the first subparagraph shall be addressed to the Commission in writing. It shall indicate the third country or countries concerned,

shall contain a list of the materials subject to cumulation and shall be supported by evidence that the conditions laid down in paragraphs 1(a) and (b) of this Article are met.

3. The origin of the materials used and the documentary proof of origin shall be determined in accordance with the rules laid down in the relevant free trade agreement. The origin of the products to be exported to the Union shall be determined in accordance with the rules of origin laid down in this Annex.
4. In order for the obtained product to acquire originating status, it shall not be necessary that the materials originating in the third country and used in the OCT in the manufacture of the product to be exported to the Union have undergone sufficient working or processing, provided that the working or processing carried out in the OCT concerned goes beyond the operations described in Article 5(1).
5. The Commission shall publish in the Official Journal of the European Union (C series) the date on which the extended cumulation takes effect, the Union's Free Trade Agreement partner involved in that cumulation, the applicable conditions and the list of materials in relation to which the cumulation applies.
6. The Commission shall adopt a measure granting the cumulation referred to in paragraph 1 by means of implementing acts. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 47 (2) of this Annex.

Article 11

Unit of qualification

1. The unit of qualification for the application of the provisions of this Annex shall be the particular product which is considered as the basic unit when determining classification using the Harmonized System.
2. When a consignment consists of a number of identical products classified under the same heading of the Harmonised System, each individual item shall be taken into account when applying the provisions of this Annex.
3. Where, under general rule 5 of the Harmonised System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 12

Accessories, Spare parts and tools

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment and included in the ex-works price thereof, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

Article 13

Sets

Sets, as defined in General Interpretative Rule 3 of the Harmonised System, shall be regarded as originating when all the component products are originating products.

When a set is composed of originating and non-originating products, the set as a whole shall however be regarded as originating, provided that the value of the non-originating products does not exceed 15% of the ex-works price of the set.

Article 14

Neutral elements

In order to determine whether a product is an originating product, no account shall be taken of the origin of the following which might be used in its manufacture:

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

Article 15

Accounting segregation

1. If originating and non-originating fungible materials are used in the working or processing of a product, the customs authorities of the Member States may, at the written request of economic operators, authorise the management of materials in the Union using the accounting segregation method for the purpose of subsequent export to an OCT within the framework of bilateral cumulation, without keeping the materials on separate stocks.
2. The customs authorities of the Member States may make the granting of authorisation referred to in paragraph 1 subject to any conditions they deem appropriate.

The authorisation shall be granted only if by use of the method referred to in paragraph 3 it can be ensured that, at any time, the number of products obtained which could be considered as 'originating in the Union' is the same as the number that would have been obtained by using a method of physical segregation of the stocks.

If authorised, the method shall be applied and the application thereof shall be recorded on the basis of the general accounting principles applicable in the Union.

3. The beneficiary of the method referred to in paragraph 2 shall make out or, until the application of the registered exporter system, apply for proofs of origin for the quantity of products which may be considered as originating in the Union. At the request of the customs authorities of the Member States, the beneficiary shall provide a statement of how the quantities have been managed.

4. The customs authorities of the Member States shall monitor the use made of the authorisation referred to in paragraph 1.

They may withdraw the authorisation in the following cases:

- (a) the beneficiary makes improper use of the authorisation in any manner whatsoever, or
- (b) the beneficiary fails to fulfil any of the other conditions laid down in this Annex.

Article 16

Derogations

1. Upon the Commission's initiative or in response to a request from a Member State or an OCT, an OCT may be granted a temporary derogation from the provisions of this Annex in any of the following cases:
 - (a) internal or external factors temporarily deprive it of the ability to comply with the rules for the acquisition of origin provided for in Article 2 where it could do so previously;
 - (b) it requires time to prepare itself to comply with the rules for the acquisition of origin provided for in Article 2;
 - (c) the development of existing industries or the creation of new industries justifies it.
2. The request referred to in paragraph 1 shall be addressed to the Commission in writing, by means of the form set out in Appendix II. It shall state the reasons for the request and shall contain appropriate supporting documents.
3. The examination of requests shall in particular take into account:
 - (a) the level of development or the geographical situation of the OCT concerned, having particular regard to the economic and social impact of the decision to be taken especially in respect of employment;
 - (b) cases where the application of the existing rules of origin would significantly affect the ability of an existing industry in the OCT concerned to continue its exports to the Union, with particular reference to cases where this could lead to cessation of its activities;
 - (c) specific cases where it can be clearly demonstrated that significant investment in an industry could be deterred by the rules of origin and where a derogation favouring the realisation of the investment programme would enable these rules to be satisfied by stages.
4. The Commission shall respond positively to all the requests which are duly justified in conformity with this Article and which cannot cause serious injury to an established Union industry.
5. The Commission shall take steps necessary to ensure that a decision is reached as quickly as possible and shall endeavour to adopt its position within 75 working days after the request is received by the Commission.
6. The temporary derogation shall be limited to the duration of the effects of the internal or external factors giving rise to it or to the length of time needed for the

OCT to achieve compliance with the rules or to fulfil the targets which have been set by the derogation, taking into account the particular situation of the OCT concerned and its difficulties.

7. When a derogation is granted, it is subject to compliance with any requirements laid down as to information to be provided to the Commission concerning the use of the derogation and the management of the quantities for which the derogation was granted.
8. The Commission shall adopt a measure granting a temporary derogation referred to in paragraph 1 by means of implementing acts. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 47 (2)) of this Annex.

TITLE III

TERRITORIAL REQUIREMENTS

Article 17

Principle of territoriality

1. Except as provided for in Articles 7 to 10, the conditions set out in this Annex for acquiring originating status shall be fulfilled without interruption in the OCT.
2. If originating products exported from the OCT to another country are returned, they shall be considered as non-originating unless it can be demonstrated to the satisfaction of the competent authorities that:
 - (a) the products returned are the same as those which were exported; and
 - (b) they have not undergone any operations beyond that necessary to preserve them in good condition while in that country or while being exported.

Article 18

Non-manipulation clause

1. The products declared for release for free circulation in the Union shall be the same products as exported from the OCT in which they are considered to originate. They shall not have been altered, transformed in any way or subjected to operations other than operations to preserve them in good condition, prior to being declared for release for free circulation. Storage of products or consignments and splitting of consignments may take place where carried out under the responsibility of the exporter or of a subsequent holder of the goods and the products remain under customs supervision in the country or countries of transit.
2. Compliance with paragraph 1 shall be considered as satisfied unless the customs authorities have reason to believe the contrary; in such cases, the customs authorities may request the declarant to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the goods themselves.

3. Paragraphs 1 and 2 shall apply *mutatis mutandis* when cumulation under Articles 7 to 10 applies.

Article 19

Exhibitions

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

TITLE IV

PROOFS OF ORIGIN

SECTION 1 GENERAL REQUIREMENTS

Article 20

Amounts expressed in euro

1. For the application of the provisions of Articles 29 and 30 in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the Member States of the Union equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.
2. A consignment shall benefit from the provisions of Articles 29 and 30 by reference to the currency in which the invoice is drawn up.

3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. The amounts shall be communicated to the Commission by 15 October and shall apply from 1 January the following year. The Commission shall notify all countries concerned of the relevant amounts.
4. A Member State of the Union may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 per cent. A Member State of the Union may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.
5. The amounts expressed in euro and their equivalents in national currencies of some Member States shall be reviewed by the Commission on its own initiative or at the request of a Member State or an OCT. When carrying out this review, the Commission shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

SECTION 2

PROCEDURES AT EXPORT IN THE OCT

Article 21

General requirements

Benefits from this Decision shall apply in the following cases:

- (a) in cases of goods satisfying the requirements of this Annex exported by a registered exporter within the meaning of Article 22;
- (b) in cases of any consignment of one or more packages containing originating products exported by any exporter, where the total value of the originating products consigned does not exceed EUR 10, 000.

Article 22

Request for registration

1. To be registered, exporters shall lodge an application with the competent authorities of the OCTs referred to in Article 39(1), using the form a model of which is set out in Appendix V.
2. The application shall be accepted by the competent authorities only if it is complete.
3. The registration shall be valid as of the date on which the competent authorities of the OCTs receive a complete application for registration, in accordance with paragraphs 1 and 2.

4. An exporter established in an OCT, already registered in the REX system for the purposes of the GSP scheme of Norway or Switzerland, need not lodge an application with his competent authorities to be registered for the purposes of this Decision.

Article 23

Registration

1. The competent authorities of the OCTs shall upon receipt of the complete application form referred to in Appendix III assign without delay the number of registered exporter to the exporter and enter into the REX system the number of registered exporter, the registration data and the date from which the registration is valid in accordance with Article 22(3).

The competent authorities of the OCTs shall inform the exporter of the number of registered exporter assigned to that exporter and of the date from which the registration is valid.

The competent authorities of the OCTs shall keep the data registered by them up-to-date. They shall modify those data immediately after having been informed by the registered exporter in accordance with Article 24(1).

2. The registration shall contain the following information:
 - (a) name of the registered exporter, as specified in box 1 of the form set out in Appendix III;
 - (b) address of the place where the registered exporter is established, as specified in box 1 the form set out in Appendix III, including the identifier of the country or territory (ISO alpha 2 country code);
 - (c) contact details as specified in box 2 and box 2 of the form set out in Appendix III;
 - (d) indicative description of the goods which qualify for preferential treatment, including indicative list of Harmonised System headings or chapters, as specified in box 4 of the form set out in Appendix III;
 - (e) trader identification number (TIN) of the registered exporter as specified in box 1 of the form set out in Appendix III;
 - (f) whether the exporter is a trader or a producer as specified in box 3 of the form set out in Appendix III;
 - (g) the date of registration of the registered exporter;
 - (h) the date from which the registration is valid;
 - (i) the date of the revocation of the registration where applicable.

Article 24

Revocation of the registration

1. Registered exporters who no longer meet the conditions for exporting any goods benefiting from this Decision, or no longer intend to export such goods, shall inform

the competent authorities in the OCTs who shall immediately remove them from the record of registered exporters kept in that OCT.

2. Without prejudice to the system of penalties and sanctions applicable in the OCTs, where registered exporters intentionally or negligently draw up, or cause to be drawn up, a statement on origin or any supporting document which contains incorrect information which leads to irregularly or fraudulently obtaining the benefit of preferential tariff treatment, the OCT competent authorities shall revoke the exporter from the record of registered exporters kept by the OCT concerned.
3. Without prejudice to the possible impact of irregularities found on pending verifications, revocation from the record of registered exporters shall take effect for the future, i.e. in respect of statements made out after the date of revocation.
4. Exporters who have been revoked from the record of registered exporters by the competent authorities in accordance with paragraph 2 may only be re-introduced into the record of registered exporters once they have proved to the competent authorities in the OCT that they have remedied the situation which led to their revocation.
5. If an exporter has been revoked from the record of registered exporters by the competent authorities in accordance with the GSP legislation of Norway or Switzerland, the revocation shall also apply for the purposes of this Decision.

Article 25

Supporting documents

1. Exporters, registered or not, shall comply with the following obligations:
 - (a) they shall maintain appropriate commercial accounting records for production and supply of goods qualifying for preferential treatment;
 - (b) they shall keep available all evidence relating to the material used in the manufacture;
 - (c) they shall keep all customs documentation relating to the material used in the manufacture;
 - (d) they shall keep for at least three years from the end of the year in which the statement on origin was made out, or more if required by national law, records of:
 - the statements on origin they made out; and
 - their originating and non-originating materials, production and stock accounts.
2. The records referred to in point (d) of paragraph 1 may be electronic but shall allow the materials used in the manufacture of the exported products to be traced and their originating status to be confirmed.
3. The obligations provided for in paragraphs 1 and 2 shall also apply to suppliers who provide exporters with the supplier's declaration referred to in Article 27.

Article 26

Statement on origin and information for cumulation purpose

1. A statement on origin shall be made out by the exporter when the products to which it relates are exported, if the goods concerned can be considered as originating in the OCT.
2. By derogation from paragraph 1, a statement on origin may exceptionally be made out after exportation (retrospective statement) on condition that it is presented in the Member State of declaration for release for free circulation no longer than two years after the export.
3. The statement on origin shall be provided by the exporter to his customer in the Union and shall contain the particulars specified in Appendix IV. A statement on origin shall be made out in either English or French.

It may be made out on any commercial document allowing to identify the exporter concerned and the goods involved.

4. For the purpose of Article 2(2) or of bilateral cumulation under Article 7:
 - (a) the evidence of originating status of the materials coming from another OCT or from the Union shall be given by means of a statement on origin made out in accordance with this Annex and provided to the exporter by the supplier in the OCT or in the Union, from which the materials came;
 - (b) the evidence of working or processing carried out in another OCT or in the Union shall be given by means of a supplier's declaration, made out in accordance with Article 27 and provided to the exporter by the supplier in the OCT or in the Union, from which the materials came.

In these cases, the statement on origin made out by the exporter shall, as the case may be, contain the indication 'EU cumulation', 'OCT cumulation' or 'Cumul UE', 'cumul PTOM'.

5. For the purpose of cumulation with an EPA country under Article 8:
 - (a) the evidence of originating status of the materials coming from an EPA country shall be given by means of a proof of origin issued or made out in accordance with the provisions of the EPA between the Union and the EPA country concerned, and provided to the exporter by the supplier in the EPA country from which the materials came;
 - (b) the evidence of working or processing carried out in the EPA country shall be given by means of a supplier's declaration, made out in accordance with Article 27 and provided to the exporter by the supplier in the EPA country from which the materials came.

In this case, the statement on origin made out by the exporter shall contain the indication 'cumulation with EPA country [name of the country]' or 'cumul avec le pays APE [nom du pays]'.

6. For the purpose of cumulation with other countries benefiting from duty-free quota-free access to the market of the Union under GSP under Article 9, the evidence of originating status shall be given by the proofs of origin provided for in Regulation (EU) 2015/2447, provided to the exporter by the supplier in the GSP country from which the materials came.

In this case, the statement on origin made out by the exporter shall contain the indication ‘cumulation with GSP country [name of the country]’ or ‘cumul avec le pays SPG [nom du pays]’.

7. For the purpose of extended cumulation under Article 10, the evidence of originating status of the materials coming from a country with which the Union has a free trade agreement shall be given by means of a proof of origin issued or made out in accordance with the provisions of that free trade agreement, provided to the exporter by the supplier in the country from which the materials came.

In this case, the statement on origin made out by the exporter shall contain the indication ‘extended cumulation with country [name of the country]’ or ‘cumul étendu avec le pays [nom du pays]’.

Article 27

Supplier’s declaration

1. For the purpose of paragraphs 4(b) and 5(b) of Article 26, a supplier’s declaration shall be made out by the supplier for each consignment of materials on the commercial invoice related to that shipment or in an annex to that invoice, or on a delivery note or other commercial document related to that shipment which describes the materials concerned in sufficient detail to enable them to be identified. A specimen of the supplier’s declaration appears in Appendix V.

2. When a supplier regularly supplies a particular customer with goods whose status in respect of the rules of preferential origin is expected to remain constant for considerable periods of time, he may provide a single declaration, hereinafter referred to as ‘a long-term supplier’s declaration’, provided that facts or circumstances on which it is granted remain unchanged, to cover subsequent shipments of those goods.

A long-term supplier’s declaration may be issued for a period of up to one year from the date of issue of the declaration. A long-term supplier’s declaration may be issued with retroactive effect. In such cases, its validity may not exceed a period of one year from the date on which it came into effect. The period of validity shall be indicated in the long-term supplier’s declaration.

The customs authority may revoke a long term supplier’s declaration, should the circumstances change, or when inaccurate or false information has been provided.

The supplier shall inform the client immediately when the long-term supplier’s declaration is no longer valid in relation to the goods supplied.

3. A supplier’s declaration may be made out on a pre-printed form.
4. The suppliers’ declarations shall be signed in manuscript. However, where the invoice and the supplier’s declaration are established using electronic data-processing methods, the supplier’s declaration need not be signed in manuscript, provided that the responsible officer in the supplying company is identified to the satisfaction of the customs authorities in the country or territory where the suppliers’ declarations were established. The said customs authorities may lay down conditions for the implementation of this paragraph.

Article 28

Submission of a proof of origin

1. A statement on origin shall be made out for each consignment.
2. A statement on origin shall be valid for twelve months from the date of its making out by the exporter.
3. A single statement on origin may cover several consignments if the goods meet the following conditions:
 - (a) they are dismantled or non-assembled products within the meaning of general rule 2(a) of the Harmonized system;
 - (b) they are falling within Section XVI or XVII or heading 7308 or 9406 of the Harmonized System; and
 - (c) they are intended to be imported by instalments.

SECTION 3

PROCEDURES AT RELEASE FOR FREE CIRCULATION IN THE UNION

Article 29

Submission of proof of origin

1. The customs declaration for release for free circulation shall make reference to the statement on origin. The statement on origin shall be kept at the disposal of the customs authorities, which may request its submission for the verification of the declaration. Those authorities may also require a translation of the statement into the official language, or one of the official languages, of the Member State concerned.
2. Where the application of the benefits from this Decision is requested by the declarant, without a statement on origin being in his possession at the time of the acceptance of the customs declaration for release for free circulation, that declaration shall be considered as being simplified within the meaning of Article 166 of Regulation (EU) 952/2013 and treated accordingly.
3. Before declaring goods for release for free circulation, the declarant shall take due care that the goods comply with the rules in this Annex by, in particular, checking:
 - (a) on the public website referred to in Article 40(3) and Article 40(4) that the exporter is registered to make statements on origin, except where the total value of the originating products consigned does not exceed EUR 10,000; and
 - (b) that the statement on origin is made out in accordance with Appendix IV.

Article 30

Exemption from proof of origin

1. The following products shall be exempted from the obligation to make out and produce a statement on origin:

- (a) products sent as small packages from private persons to private persons, the total value of which does not exceed EUR 500;
 - (b) products forming part of travellers' personal luggage, the total value of which does not exceed EUR 1200.
2. The products referred to in paragraph 1 shall meet the following conditions:
- (a) they are not imported by way of trade;
 - (b) they have been declared as meeting the conditions for benefiting from this Decision;
 - (c) there is no doubt as to the veracity of the declaration referred to in point (b).
3. For the purposes of point (a) of paragraph 2, imports shall not be considered as imports by way of trade if all the following conditions are met:
- (a) the imports are occasional;
 - (b) the imports consist solely of products for the personal use of the recipients or travellers or their families;
 - (c) it is evident from the nature and quantity of the products that no commercial purpose is in view.

Article 31

Discrepancies and formal errors

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

Article 32

Validity of statements on origin

Statements on origin which are submitted to the customs authorities of the importing country after the period of validity mentioned in Article 28(2) may be accepted for the purpose of applying the tariff preferences, where failure to submit these documents by the final date set is due to exceptional circumstances. In other cases of belated presentation, the customs authorities of the importing country may accept the statements on origin where the products have been presented to customs before the said final date.

Article 33

Procedure for importation by instalments

1. The procedure referred to in Article 28(3) shall apply for a period determined by the customs authorities of the Member States.

2. The customs authorities of the Member States of importation supervising the successive releases for free circulation shall verify that the successive consignments are part of the dismantled or non-assembled products for which the statement on origin has been made out.

Article 34

Verification of statements on origin

1. The customs authorities may, where they have doubts with regard to the originating status of the products request the declarant to produce, within a reasonable time period which they shall specify, any available evidence for the purpose of verifying the accuracy of the indication of origin on the statement or the compliance with the conditions under Article 18.
2. The customs authorities may suspend the application of the preferential tariff measure for the duration of the verification procedure laid down in Article 43 where:
 - (a) the information provided by the declarant is not sufficient to confirm the originating status of the products or the compliance with the conditions laid down in Article 17 (2) or Article 18;
 - (b) the declarant does not reply within the time period allowed for provision of the information referred to in paragraph 1.
3. While awaiting either the information requested from the declarant, referred to in paragraph 1, or the results of the verification procedure, referred to in paragraph 2, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

Article 35

Denial of preferences

1. The customs authorities of the Member State of importation shall refuse entitlement to the benefits of this Decision, without being obliged to request any additional evidence or send a request for verification to the OCT where:
 - (a) the goods are not the same as those mentioned in the statement on origin;
 - (b) the declarant fails to submit a statement on origin for the products concerned, where such a statement is required;
 - (c) without prejudice to point (b) of Article 21 and to Article 30(1), the statement on origin in possession of the declarant has not been made out by an exporter registered in the OCT;
 - (d) the statement on origin is not made out in accordance with Appendix IV;
 - (e) the conditions of Article 18 are not met;
2. The customs authorities of the Member State of importation shall refuse entitlement to the benefits of this Decision, following a request for verification within the meaning of Article 43 addressed to the competent authorities of the OCTs, where the customs authorities of the Member State of importation:

- (a) have received a reply according to which the exporter was not entitled to make out the statement on origin;
- (b) have received a reply according to which the products concerned are not originating in the OCT concerned or the conditions of Article 17 (2) were not met;
- (c) had reasonable doubt as to the validity of the statement on origin or the accuracy of the information provided by the declarant regarding the true origin of the products in question when they made the request for verification; and
 - have received no reply within the time period permitted in accordance with Article 43;
 - or
 - have received a reply not providing adequate answers to the questions raised in the request.

TITLE V

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

SECTION 1

GENERAL

Article 36

General Principles

1. In order to ensure the proper application of the preferences, OCTs shall:
 - (a) put in place and to maintain the necessary administrative structures and systems required for the implementation and management in that country of the rules and procedures laid down in this Annex, including where appropriate the arrangements necessary for the application of cumulation;
 - (b) cooperate, through their competent authorities with the Commission and the customs authorities of the Member States.
2. The cooperation referred to in point (b) of paragraph 1 shall consist of:
 - (a) providing all necessary support in the event of a request by the Commission for the monitoring by it of the proper implementation of this Annex in the country concerned, including verification visits on the spot by the Commission or the customs authorities of the Member States;
 - (b) without prejudice to Articles 34 and 35, verifying the originating status of products and the compliance with the other conditions laid down in this Annex, including verification visits on the spot, where requested by the Commission or the customs authorities of the Member States in the context of origin investigations;
 - (c) where the verification procedure or any other available information appears to indicate that the provisions of this Annex are being contravened, the OCT on

its own initiative or at the request of the Commission or the customs authorities of the Member States shall carry out appropriate enquiries or arrange for such enquiries to be carried out with due urgency to identify and prevent such contraventions. The Commission and the customs authorities of the Member States may participate in the enquiries.

3. OCTs shall submit to the Commission, before 1 January 2020, a formal undertaking to comply with the requirements of paragraph 1.

Article 37

Publication requirements and compliance

1. The Commission shall publish in the *Official Journal of the European Union* (C Series) the list of OCTs and the date on which they are considered to meet the conditions referred to in Article 39. The Commission shall update this list when a new OCT fulfils the same conditions.
2. Products originating within the meaning of this Annex in an OCT shall benefit, on release for free circulation in the Union, from the tariff preferences only on condition that they were exported on or after the date specified in the list referred to in paragraph 1.
3. An OCT shall be considered to comply with Articles 36 and 39 on the date on which it has:
 - (a) made the notification referred to in Article 39(1), and
 - (b) submitted the undertaking referred to in Article 36(3).

Article 38

Penalties

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

SECTION 2

METHODS OF ADMINISTRATIVE COOPERATION APPLICABLE FOR THE REGISTERED EXPORTER SYSTEM

Article 39

Communication of names and addresses of competent authorities

1. The OCTs shall notify to the Commission the names and addresses of the authorities situated in their territory which are:
 - (a) part of the governmental authorities of the country concerned and empowered to support the Commission and the customs authorities of the Member States through the administrative co-operation as provided for in this Title;

- (b) part of the governmental authorities of the country concerned, or act under the authority of the government, and empowered to register exporters and to withdraw them from the record of registered exporters;
2. The OCTs shall inform the Commission immediately of any changes to the information notified under paragraphs 1 and 2.
3. The Commission shall send this information to the customs authorities of the Member States.

Article 40

Database of registered exporters: access rights and publication of data

1. The Commission shall have access to consult all the data.
2. The competent authorities of the OCTs shall have access to consult the data concerning exporters registered by them.

The Commission shall provide secure access to the REX system to the competent authorities of the OCTs.

3. The Commission shall make the following data available to the public with the consent given by the exporter by signing box 6 of the form set out in Appendix III:
 - (a) name of the registered exporter, as specified in box 1 of the form set out in Appendix III;
 - (b) address of the place where the registered exporter is established, as specified in box 1 of the form set out in Appendix III;
 - (c) contact details as specified in box 1 and box 2 of the form set out in Appendix III;
 - (d) indicative description of the goods which qualify for preferential treatment, including indicative list of Harmonised System headings or chapters, as specified in box 4 of the form set out in Appendix III;
 - (e) trader identification number (TIN) of the registered exporter, as specified in box 1 of the form set out in Appendix III;
 - (f) whether the registered exporter is a trader or a producer, as specified in box 3 of the form set out in Appendix III.

The refusal to sign box 6 shall not constitute a ground for refusing to register the exporter.

4. The Commission shall always make the following data available to the public
 - (a) the number of registered exporter;
 - (b) the date of registration of the registered exporter;
 - (c) the date from which the registration is valid;
 - (d) the date of the revocation of the registration where applicable.

Article 41

Database of registered exporters: data protection

1. The data registered by the competent authorities of the OCTs in the REX system shall be processed solely for the purpose of the application of this Decision.
2. Registered exporters shall be provided with the information laid down in Article 11(1) (a) to (e) of Regulation (EC) No 45/2001⁴ or Articles 12 to 14 of Regulation (EU) 2016/679⁵. In addition, they shall also be provided with the following information:

(a) information concerning the legal basis of the processing operations for which the data is intended;

(b) the data retention period.

Registered exporters shall be provided with that information via a notice attached to the application to become a registered exporter as set out in Appendix III.

3. Each competent authority in an OCT that has introduced data into the REX system shall be considered the controller with respect to the processing of those data.

The Commission shall be considered as a joint controller with respect to the processing of all data to guarantee that the registered exporter will obtain his rights.

4. The rights of registered exporters with regard to the processing of data listed in Appendix III, which are stored in the REX system and processed in national systems, shall be exercised in accordance with Regulation (EU) 2016/679.

5. Member States who replicate in their national systems the data of the REX system they have access to shall keep the replicated data up-to-date.

6. The rights of registered exporters with regard to the processing of their registration data by the Commission shall be exercised in accordance with Regulation (EC) No 45/2001.

7. Any request by a registered exporter to exercise the right of access, rectification, erasure or blocking of data in accordance with Regulation (EC) No 45/2001 shall be submitted to and processed by the controller of data.

Where a registered exporter has submitted such a request to the Commission without having tried to obtain his rights from the controller of data, the Commission shall forward that request to the controller of data of the registered exporter.

If the registered exporter fails to obtain his rights from the controller of data, the registered exporter shall submit such request to the Commission acting as controller. The Commission shall have the right to rectify, erase or block the data.

8. The national supervisory data protection authorities and the European Data Protection Supervisor, each acting within the scope of their respective competence, shall cooperate and ensure coordinated supervision of the registration data.

They shall, each acting within the scope of their respective competences, exchange relevant information, assist each other in carrying out audits and inspections, examine difficulties of interpretation or application of this Regulation, study problems with the

⁴ Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data (OJ L 8, 12.1.2001, p. 1).

⁵ Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1).

exercise of independent supervision or in the exercise of the rights of data subjects, draw up harmonised proposals for joint solutions to any problems and promote awareness of data protection rights, as necessary.

Article 42

Control of origin

1. For the purpose of ensuring compliance with the rules concerning the originating status of products, the competent authorities of the OCT shall carry out:
 - (a) verifications of the originating status of products at the request of the customs authorities of the Member States;
 - (b) regular controls on exporters on their own initiative.
2. The controls referred to in point (b) of paragraph 1 shall ensure the continued compliance of exporters with their obligations. They shall be carried out at intervals determined on the basis of appropriate risk analysis criteria. For that purpose, the competent authorities of the OCTs shall require exporters to provide copies or a list of the statements on origin they have made out.
3. The competent authorities of the OCTs shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts and, where appropriate, those of producers supplying the exporter, including at the premises, or any other check considered appropriate.

Article 43

Request for verification of statements on origin

1. Subsequent verifications of statements on origin shall be carried out at random or whenever the customs authorities of the Member States have reasonable doubts as to their authenticity, the originating status of the products concerned or the fulfilment of other requirements of this Annex.

Where the customs authorities of a Member State request the cooperation of the competent authorities of an OCT to carry out a verification of the validity of statements on origin, the originating status of products, or of both, it shall, where appropriate, indicate on its request the reasons why it has reasonable doubts on the validity of the statement on origin or the originating status of the products.

A copy of the statement on origin and any additional information or documents suggesting that the information given on that statement is incorrect may be forwarded in support of the request for verification.

The requesting Member State shall set a 6-month initial deadline to communicate the results of the verification, starting from the date of the verification request.

2. If in cases of reasonable doubt there is no reply within the period specified in paragraph 1 or if the reply does not contain sufficient information to determine the real origin of the products, a second communication shall be sent to the competent authorities. This communication shall set a further deadline of not more than 6 months.

Article 44

Verification of suppliers' declarations

1. Verification of suppliers' declaration referred to in Article 27 may be carried out at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of the document or the accuracy or completeness of the information concerning the true origin of the materials in question.
2. The customs authorities to which a supplier's declaration is submitted may request the customs authorities of the country where the declaration was made to issue an information certificate, a specimen of which appears in Appendix VI. Alternatively, the customs authorities to which a supplier's declaration is submitted may request the exporter to produce an information certificate issued by the customs authorities of the country where the supplier's declaration was made out.

A copy of the information certificate shall be preserved by the office which has issued it for at least three years.
3. The requesting customs authorities shall be informed of the results of the verification as soon as possible. The results must be such as to indicate positively whether the declaration concerning the status of the materials is correct.
4. For the purpose of verification, suppliers shall keep for not less than three years a copy of the document containing the declaration together with all necessary evidence showing the true status of the materials.
5. The customs authorities in the country where the supplier's declaration is made out shall have the right to call for any evidence or to carry out any check which they consider appropriate in order to verify the correctness of any supplier's declaration.
6. Any statement on origin made out on the basis of an incorrect supplier's declaration shall be considered null and void.

Article 45

Other provisions

1. Section 2 of Title IV and Section 2 of Title V shall apply *mutatis mutandis* to:
 - (a) exports from the Union to an OCT for the purpose of bilateral cumulation as provided for in Article 7.
 - (b) exports from one OCT to another for the purpose of OCT cumulation as provided for in Article 2(2).
 - (c) exports from the Union to an OCT when this OCT grants unilaterally a preferential tariff treatment to a product originating in the EU, in accordance with this Annex.
2. In the cases referred to in points (a) and (c) of paragraph 1, exporters shall be registered in the Union in accordance with Article 68 of Regulation (EU) 2015/2447.

TITLE VI

CEUTA AND MELILLA

Article 46

1. The provisions of this Annex concerning the issue, use and subsequent verification of proofs of origin shall apply mutatis mutandis to products exported from an OCT to Ceuta and Melilla and to products exported from Ceuta and Melilla to an OCT for the purposes of bilateral cumulation.
2. Ceuta and Melilla shall be considered as a single territory.
3. The Spanish customs authorities shall be responsible for the application of this Annex in Ceuta and Melilla.

TITLE VII

FINAL PROVISIONS

Article 47

Committee procedures

1. The Commission shall be assisted by the Customs Code Committee. That committee shall be a committee within the meaning of Regulation (EU) No 182/2011.
2. Where reference is made to this paragraph, Article 5 of regulation (EU) No 182/2011 shall apply.
3. Where the opinion of the committee is to be obtained by written procedure and reference is made to this paragraph, that procedure shall be terminated without result only when, within the time-limit for delivery of the opinion, the chair of the committee so decides.

Appendix I

Introductory notes and list of working or processing operations which confer originating status

INTRODUCTORY NOTES

Note 1 – General introduction

This Appendix lays down the conditions pursuant to Article 4 under which products shall be considered to originate in the OCT concerned. There are four different types of rules, which vary according to the product:

- (a) through working or processing a maximum content of non-originating materials is not exceeded;
- (b) through working or processing the 4-digit Harmonized System heading or 6-digit Harmonized System sub-heading of the manufactured products becomes different from the 4-digit Harmonized System heading or 6-digit sub-heading respectively of the materials used;
- (c) a specific working and processing operation is carried out;
- (d) working or processing is carried out on certain wholly obtained materials.

Note 2 – The structure of the list

- 2.1. Columns 1 and 2 describe the product obtained. Column 1 gives the chapter number, 4-digit heading or 6-digit sub-heading number used in the Harmonised System, as appropriate. Column 2 gives the description of goods used in that system for that heading or chapter. For each entry in columns 1 and 2, subject to Note 2.4, one or more rules (“qualifying operations”) are set out in column 3. These qualifying operations concern only non-originating materials. Where, in some cases, the entry in column 1 is preceded by “ex”, this signifies that the rule in column 3 applies only to the part of that heading as described in column 2.
- 2.2. Where several Harmonised System headings or sub-headings are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rule in column 3 applies to all products which, under the Harmonised System, are classified in headings of the chapter or in any of the headings or sub-headings grouped together in column 1.
- 2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rule in column 3.
- 2.4. Where two alternative rules are set out in column 3, separated by “or”, it is at the choice of the exporter which one to use.

Note 3 – Examples of how to apply the rules

- 3.1. Article 4(2), concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the OCT or in the Union.
- 3.2. Pursuant to Article 5, the working or processing carried out must go beyond the list of operations mentioned in that Article. If it does not, the goods shall not qualify for

the granting of the benefit of preferential tariff treatment, even if the conditions set out in the list below are met.

Subject to the provision referred to in the first sub-paragraph, the rules in the list represent the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status. Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.

- 3.3. Without prejudice to Note 3.2, where a rule uses the expression “Manufacture from materials of any heading”, then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

However, the expression “Manufacture from materials of any heading, including other materials of heading ...” or “Manufacture from materials of any heading, including other materials of the same heading as the product” means that materials of any heading(s) may be used, except those of the same description as the product as given in column 2 of the list.

- 3.4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.
- 3.5. Where a rule in the list specifies that a product must be manufactured from a particular material, the rule does not prevent the use also of other materials which, because of their inherent nature, cannot satisfy this condition.

Note 4 – General provisions concerning certain agricultural goods

- 4.1. Agricultural goods falling within Chapters 6, 7, 8, 9, 10, 12 and heading 2401 which are grown or harvested in the territory of an OCT shall be treated as originating in the territory of that country, even if grown from seeds, bulbs, rootstock, cuttings, grafts, shoots, buds, or other live parts of plants imported from another country.
- 4.2. In cases where the content of non-originating sugar in a given product is subject to limitations, the weight of sugars of headings 1701 (sucrose) and 1702 (e.g., fructose, glucose, lactose, maltose, isoglucose or invert sugar) used in the manufacture of the final product and used in the manufacture of the non-originating products incorporated in the final product is taken into account for the calculation of such limitations.

Note 5 - Terminology used in respect of certain textile products

- 5.1. The term “natural fibres” is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun.
- 5.2. The term “natural fibres” includes horsehair of heading 0503, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.
- 5.3. The terms “textile pulp”, “chemical materials” and “paper-making materials” are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 5.4. The term “man-made staple fibres” is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

Note 6 - Tolerances applicable to products made of a mixture of textile materials

- 6.1. Where, for a given product in the list, reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10% or less of the total weight of all the basic textile materials used. (See also Notes 6.3 and 6.4)
- 6.2. However, the tolerance mentioned in Note 6.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

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

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

Example:

A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the origin rules may be used, provided that their total weight does not exceed 10% of the weight of the yarn.

Example:

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin rules, or woollen yarn which does not satisfy the origin rules, or a combination of the two, may be used, provided that their total weight does not exceed 10% of the weight of the fabric.

Example:

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

Example:

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

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

Note 7 - Other tolerances applicable to certain textile products

- 7.1. Where, in the list, reference is made to this Note, textile materials which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.
- 7.2. Without prejudice to Note 7.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

If a rule in the list provides that, for a particular textile item (such as trousers), yarn must be used, this does not prevent the use of metal items, such as buttons, because buttons are not classified within Chapters 50 to 63. For the same reason, it does not prevent the use of slide-fasteners, even though slide-fasteners normally contain textiles.

- 7.3. Where a percentage rule applies, the value of materials which are not classified within Chapters 50 to 63 must be taken into account when calculating the value of the non-originating materials incorporated.

Note 8 - Definition of specific processes and simple operations carried out in respect of certain products of Chapter 27

- 8.1. For the purposes of headings ex 2707 and 2713, the “specific processes” are the following:
- (a) vacuum-distillation;
 - (b) redistillation by a very thorough fractionation-process⁶;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerisation;
 - (h) alkylation;
 - (i) isomerisation.

⁶ See additional explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

- 8.2. For the purposes of headings 2710, 2711 and 2712, the “specific processes” are the following:
- (a) vacuum-distillation;
 - (b) redistillation by a very thorough fractionation-process⁷;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerisation;
 - (h) alkylation;
 - (i) isomerisation;
 - (j) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85% of the sulphur-content of the products processed (ASTM D 1266-59 T method);
 - (k) in respect of products of heading 2710 only, deparaffining by a process other than filtering;
 - (l) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250°C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
 - (m) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30% of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
 - (n) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.
 - (o) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75% of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.
- 8.3. For the purposes of headings ex 2707 and 2713, simple operations, such as cleaning, decanting, desalting, water-separation, filtering, colouring, marking, obtaining a sulphur-content as a result of mixing products with different sulphur-contents, or any combination of these operations or like operations, do not confer origin.

⁷

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

**LIST OF PRODUCTS AND WORKING OR PROCESSING OPERATIONS WHICH
CONFER ORIGINATING STATUS**

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
Chapter 1	Live animals	All the animals of Chapter 1 are wholly obtained
Chapter 2	Meat and edible meat offal	Manufacture in which all the meat and edible meat offal in the products of this chapter is wholly obtained
ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates, except for:	All fish and crustaceans, molluscs and other aquatic invertebrates are wholly obtained
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which all the materials of Chapter 3 used are wholly obtained
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained
ex 0306	Crustaceans, whether in shell or not, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained
ex 0307	Molluscs, whether in shell or not, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included;	Manufacture in which: — all the materials of Chapter 4 used are wholly obtained; and — the weight of sugar ⁸ used does not exceed 40% of the weight of the final product
ex Chapter 5	Products of animal origin, not elsewhere specified or included, except for:	Manufacture from materials of any heading
ex 0511 91	Inedible fish eggs and roes	All the eggs and roes are wholly obtained
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained
Chapter 8	Edible fruit and nuts; peel of	Manufacture in which:

⁸

See Introductory Note 4.2.

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
	citrus fruits or melons	<ul style="list-style-type: none"> – all the fruit, nuts and peels of citrus fruits or melons of Chapter 8 used are wholly obtained, and – the weight of sugar⁹ used does not exceed 40% of the weight of the final product
Chapter 9	Coffee, tea, maté and spices;	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	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the materials of Chapters 10 and 11, headings 0701 and 2303, and sub-heading 0710 10 used are wholly obtained
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture from materials of any heading, except that of the product
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	Manufacture from materials of any heading, in which the weight of sugar ¹⁰ used does not exceed 40% of the weight of the final product
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture from materials of any heading
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any sub-heading, except that of the product
1501 to 1504	Fats from pig, poultry, bovine, sheep or goat, fish, etc	Manufacture from materials of any heading except that of the product
1505, 1506 and 1520	Wool grease and fatty substances derived therefrom (including lanolin). Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.. Glycerol, crude; glycerol waters and glycerol lyes.	Manufacture from materials of any heading
1509 and 1510	Olive oil and its fractions	Manufacture in which all the vegetable materials used are wholly obtained
1516 and 1517	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 Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other	Manufacture from materials of any heading, except that of the product

⁹ See Introductory Note 4.2.

¹⁰ See Introductory Note 4.2.

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
	than edible fats or oils or their fractions of heading 1516	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: <ul style="list-style-type: none"> – from materials of any heading, except meat and edible meat offal of Chapter 2 and materials of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and – in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product
1702	Other sugars, including chemically pure lactose and glucose, in solid form; sugar syrups; artificial honey, whether or not mixed with natural honey; caramel	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of headings 1101 to 1108, 1701 and 1703 used does not exceed 30% of the weight of the final product
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture from materials of any heading, except that of the product, in which: <ul style="list-style-type: none"> – the individual weight of sugar¹¹ and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and – the total combined weight of sugar¹² and the materials of Chapter 4 used does not exceed 60% of the weight of final product
Chapter 18	Cocoa and cocoa preparations	Manufacture from materials of any heading, except that of the product, in which <ul style="list-style-type: none"> – the individual weight of sugar¹³ and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and – the total combined weight of sugar¹⁴ and the materials of Chapter 4 used does not exceed 60% of the weight of final product
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products	Manufacture from materials of any heading, except that of the product, in which: <ul style="list-style-type: none"> – the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20% of the weight of the final product, and – the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20% of the weight of the final product, and – the individual weight of sugar¹⁵ and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and – the total combined weight of sugar¹⁶ and the materials of Chapter 4 used does not exceed 60% of the weight of final product
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture from materials of any heading, except that of the product, in which the weight of sugar ¹⁷ used does not exceed 40% of the weight of the final product
2002 and 2003	Tomatoes, mushrooms and truffles prepared or preserved otherwise than by vinegar of acetic acid	Manufacture in which all the materials of Chapters 7 used are wholly obtained
Chapter 21	Miscellaneous edible	Manufacture from materials of any heading, except that of the product, in which:

¹¹ See Introductory Note 4.2.

¹² See Introductory Note 4.2.

¹³ See Introductory Note 4.2.

¹⁴ See Introductory Note 4.2.

¹⁵ See Introductory Note 4.2.

¹⁶ See Introductory Note 4.2.

¹⁷ See Introductory Note 4.2.

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
	preparations; except for:	<ul style="list-style-type: none"> – the individual weight of sugar¹⁸ and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and – the total combined weight of sugar¹⁹ and the materials of Chapter 4 used does not exceed 60% of the weight of final product
Chapter 22	Beverages, spirits and vinegar	<p>Manufacture from materials of any heading, except that of the product and headings 2207 and 2208, in which:</p> <ul style="list-style-type: none"> – all the materials of sub-headings 0806 10, 2009 61, 2009 69 used are wholly obtained, and
		<ul style="list-style-type: none"> – the individual weight of sugar²⁰ and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and – the total combined weight of sugar²¹ and the materials of Chapter 4 used does not exceed 60% of the weight of final product
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product
ex 2302 ex 2303	Residues of starch manufacture	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of Chapter 10 used does not exceed 20% of the weight of the final product
2309	Preparations of a kind used in animal feeding	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> – all the materials of Chapters 2 and 3 used are wholly obtained, and – the weight of materials of Chapter 10 and 11 and headings 2302 and 2303 used does not exceed 20% of the weight of the final product, and – the individual weight of sugar²²) and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and – the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of final product
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture from materials of any heading in which the weight of materials of Chapter 24 used does not exceed 30% of the total weight of materials of Chapter 24 used
2401	Unmanufactured tobacco; tobacco refuse	All unmanufactured tobacco and tobacco refuse of Chapter 24 is wholly obtained
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any heading, except that of the product and of heading 2403, and in which the weight of materials of heading 2401 used does not exceed 50% of the total weight of materials of heading 2401 used
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	<p>Manufacture from materials of any heading, except that of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>
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
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product

18 See Introductory Note 4.2.

19 See Introductory Note 4.2.

20 See Introductory Note 4.2.

21 See Introductory Note 4.2.

22 See Introductory Note 4.2.

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price 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) ²³ <i>or</i> 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
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) ²⁴ <i>or</i> 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
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ²⁵ <i>or</i> 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) ²⁶ <i>or</i> 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) ²⁷ <i>or</i> 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,	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 <i>or</i>

²³ For the special conditions relating to “specific processes”, see Introductory Notes 8.1 and 8.3.

²⁴ For the special conditions relating to “specific processes”, see Introductory Note 8.2.

²⁵ For the special conditions relating to “specific processes”, see Introductory Note 8.2.

²⁶ For the special conditions relating to “specific processes”, see Introductory Note 8.2.

²⁷ For the special conditions relating to “specific processes”, see Introductory Notes 8.1 and 8.3.

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
	of radioactive elements or of isotopes; except for:	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol; except for:	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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
2905 43; 2905 44; 2905 45	Mannitol; D-glucitol (sorbitol); Glycerol	Manufacture from materials of any sub-heading, except that of the product. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 30	Pharmaceutical products	Manufacture from materials of any heading
Chapter 31	Fertilisers	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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3302?		
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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex 3404	Artificial waxes and prepared waxes: – With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	Manufacture from materials of any heading, except that of the product, in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 37	Photographic or cinematographic goods	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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3824 60	Sorbitol other than that of sub-heading 2905 44	Manufacture from materials of any sub-heading, except that of the product and except materials of sub-heading 2905 44. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 39	Plastics and articles thereof; except for:	Manufacture from materials of any heading, except that of the product. <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 3907	- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	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 ²⁸ <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	- Polyester	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture from polycarbonate of tetrabromo-(bisphenol A) <i>or</i> 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of	

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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.

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
	rubber:	
	– Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres
	– Other	Manufacture from materials of any heading, except those of headings 4011 and 4012 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product
4101 to 4103	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split; raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to Chapter 41; other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or 1(c) to Chapter 41	Manufacture from materials of any heading
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Re-tanning of tanned or pre-tanned hides and skins of sub-headings 4104 11, 4104 19, 4105 10, 4106 21, 4106 31 or 4106 91, <i>or</i> Manufacture from materials of any heading, except that of the product
4107, 4112, 4113	Leather further prepared after tanning or crusting	Manufacture from materials of any heading, except that of the product. However, materials of sub-headings 4104 41, 4104 49, 4105 30, 4106 22, 4106 32 and 4106 92 may be used only if a re-tanning operation of the tanned or crust hides and skins in the dry state takes place
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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furrier's use), other than	Manufacture from materials of any heading

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
	raw hides and skins of heading 4101, 4102 or 4103	
ex 4302	Tanned or dressed furskins, assembled:	
	– Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins
	– Other	Manufacture from non-assembled, tanned or dressed furskins
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing
ex 4408	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	Splicing, planing, sanding or endjointing
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size
ex 4418	– Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used
	– Beadings and mouldings	Beading or moulding
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409
Chapter 45	Cork and articles of cork	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
		works price of the product
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
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	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning or twisting ⁽²⁹⁾
5007	Woven fabrics of silk or of silk waste:	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn or twisting, in each case accompanied by weaving <i>or</i> Weaving accompanied by dyeing <i>or</i> Yarn dyeing accompanied by weaving <i>or</i> 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 ⁽³⁰⁾
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning ⁽³¹⁾
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving <i>or</i> Weaving accompanied by dyeing <i>or</i> Yarn dyeing accompanied by weaving <i>or</i> 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 ⁽³²⁾
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product
5204 to 5207	Yarn and thread of cotton	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning ⁽³³⁾
5208 to 5212	Woven fabrics of cotton:	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving <i>or</i>

²⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

³⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

³¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

³² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

³³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
		Weaving accompanied by dyeing or by coating <i>or</i> Yarn dyeing accompanied by weaving <i>or</i> 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 ⁽³⁴⁾
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning ⁽³⁵⁾
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving <i>or</i> Weaving accompanied by dyeing or by coating <i>or</i> Yarn dyeing accompanied by weaving <i>or</i> 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 ⁽³⁶⁾
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Extrusion of man-made fibres accompanied by spinning OR spinning of natural fibres ⁽³⁷⁾
5407 and 5408	Woven fabrics of man-made filament yarn:	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving <i>or</i> Weaving accompanied by dyeing or by coating <i>or</i> Twisting or texturing accompanied by weaving <u>provided that</u> the value of the non-twisted/non-textured yarns used does not exceed 47.5% of the ex-works price of the product <i>or</i> 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 ⁽³⁸⁾
5501 to 5507	Man-made staple fibres	Extrusion of man-made fibres
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning ⁽³⁹⁾
5512 to 5516	Woven fabrics of man-made staple fibres:	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving

³⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

³⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

³⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

³⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

³⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

³⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
		or Weaving accompanied by dyeing or by coating or Yarn dyeing accompanied by weaving 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 ⁽⁴⁰⁾
Ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres or Flocking accompanied by dyeing or printing ⁽⁴¹⁾
5602	Felt, whether or not impregnated, coated, covered or laminated:	
	- Needleloom felt	Extrusion of man-made fibres accompanied by fabric formation, 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 or Fabric formation alone in the case of felt made from natural fibres ⁽⁴²⁾
	- Other	Extrusion of man-made fibres accompanied by fabric formation, or Fabric formation alone in the case of other felt made from natural fibres ⁽⁴³⁾
5603	Nonwovens, whether or not impregnated, coated, covered or laminated	Extrusion of man-made fibres, or use of natural fibres, accompanied by nonwoven techniques including needle punching
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
	- Other	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres ⁽⁴⁴⁾
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405,	Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres ⁽⁴⁵⁾

⁴⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁴¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁴² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁴³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁴⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁴⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
	combined with metal in the form of thread, strip or powder or covered with metal	
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres or Spinning accompanied with flocking or Flocking accompanied by dyeing ⁽⁴⁶⁾
Chapter 57	Carpets and other textile floor coverings:	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Manufacture from coir yarn or sisal yarn or jute yarn or Flocking accompanied by dyeing or by printing Or Tufting accompanied by dyeing or by printing Extrusion of man-made fibres accompanied by non-woven techniques including needle punching ⁽⁴⁷⁾ 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 Jute fabric may be used as a backing
Ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or flocking or coating or Flocking accompanied by dyeing or by printing or Yarn dyeing accompanied by weaving 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, decatising, 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 ⁽⁴⁸⁾
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product
5810	Embroidery in the piece, in	Manufacture in which the value of all the materials used does not exceed 50% of the ex-

⁴⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁴⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁴⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
	strips or in motifs	works price of the product
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Weaving accompanied by dyeing or by flocking or by coating or Flocking accompanied by dyeing or printing
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	
	- Containing not more than 90% by weight of textile materials	Weaving
	- Other	Extrusion of man-made fibres accompanied by weaving
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Weaving accompanied by dyeing or by coating 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
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	Weaving accompanied by dyeing or by coating ⁽⁴⁹⁾
5905	Textile wall coverings:	
	- Impregnated, coated, covered or laminated with rubber, plastics or other materials	Weaving accompanied by dyeing or by coating
	- Other	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving or Weaving accompanied by dyeing or by coating 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 ⁽⁵⁰⁾ :
5906	Rubberised textile fabrics, other than those of heading 5902:	
	- Knitted or crocheted fabrics	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting or Knitting accompanied by dyeing or by coating

⁴⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁵⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
		or Dyeing of yarn of natural fibres accompanied by knitting ⁽⁵¹⁾ -
	- Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials	Extrusion of man-made fibres accompanied by weaving
	- Other	Weaving accompanied by dyeing or by coating or Dyeing of yarn of natural fibres accompanied by weaving
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Weaving accompanied by dyeing or by flocking or by coating or Flocking accompanied by dyeing or by printing 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
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:	
	- Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas-mantle fabric
	- Other	Manufacture from materials of any heading, except that of the product
5909 to 5911	Textile articles of a kind suitable for industrial use:	
	- Polishing discs or rings other than of felt of heading 5911	Weaving
	- 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	Extrusion of man-made fibres or Spinning of natural and/or of man-made staple fibres, in each case accompanied by weaving <i>or</i> Weaving accompanied by dyeing or coating Only the following fibres may be used: -- coir yarn -- yarn of polytetrafluoroethylene ⁵² , -- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i> -phenylenediamine and isophthalic acid, -- monofil of polytetrafluoroethylene ⁵³ , -- yarn of synthetic textile fibres of poly(<i>p</i> -phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ⁵⁴ , -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid

51 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

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

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.

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
	- Other	Extrusion of man-made filament yarn OR spinning of natural or man-made staple fibres, accompanied by weaving ⁽⁵⁵⁾ or Weaving accompanied by dyeing or coating
Chapter 60	Knitted or crocheted fabrics	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting or Knitting accompanied by dyeing or by flocking or by coating or Flocking accompanied by dyeing or by printing or Dyeing of yarn of natural fibres accompanied by knitting or Twisting or texturing accompanied by knitting provided that the value of the non-twisted/non-textured yarns used does not exceed 47.5% of the ex-works price of the product
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	Knitting and making-up (including cutting) ⁽⁵⁶⁾ ⁽⁵⁷⁾
	- Other	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products) or Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products) ⁽⁵⁸⁾
Ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Weaving accompanied by making-up (including cutting) or Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product ⁽⁵⁹⁾ ⁽⁶⁰⁾
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Weaving accompanied by making-up (including cutting) 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 ⁽⁶¹⁾
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Weaving accompanied by making-up (including cutting) or Coating provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product accompanied by making-up (including cutting) ⁽⁶²⁾

⁵⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁵⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁵⁷ See Introductory Note 7.

⁵⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁵⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁶⁰ See Introductory Note 7.

⁶¹ See Introductory Note 7.

⁶² See Introductory Note 7.

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
ex 6212	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, knitted or crocheted	
	- Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Knitting and making-up (including cutting) ⁽⁶³⁾ ⁽⁶⁴⁾
	- Other	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products) <i>or</i> Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products) ⁽⁶⁵⁾
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:	
	- Embroidered	Weaving accompanied by making-up (including cutting) <i>or</i> 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 ⁽⁶⁶⁾ <i>or</i> Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product ⁽⁶⁷⁾ ⁽⁶⁸⁾
	- Other	Weaving accompanied by making-up (including cutting) <i>or</i> Making-up followed by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product ⁽⁶⁹⁾ ⁽⁷⁰⁾
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:	
	- Embroidered	Weaving accompanied by making-up (including cutting) <i>or</i> 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 ⁽⁷¹⁾
	- Fire-resistant equipment of fabric covered with foil of aluminised polyester	Weaving accompanied by making-up (including cutting) <i>or</i> Coating provided that the value of the uncoated fabric used does not exceed 40% of the

⁶³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁶⁴ See Introductory Note 7.

⁶⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁶⁶ See Introductory Note 7.

⁶⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁶⁸ See Introductory Note 7.

⁶⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁷⁰ See Introductory Note 7.

⁷¹ See Introductory Note 7.

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
		ex-works price of the product accompanied by making-up (including cutting) ⁽⁷²⁾
	- Interlinings for collars and cuffs, cut out	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
	- Other	Weaving accompanied by making-up (including cutting) ⁽⁷³⁾
Ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:	
	- Of felt, of nonwovens	Extrusion of man-made fibres or use of natural fibres in each case accompanied by non-woven process including needle punching and making-up (including cutting) ⁽⁷⁴⁾
	- Other:	
	-- Embroidered	Weaving or knitting accompanied by making-up (including cutting) (reference to tolerance to be added) ⁷⁵ 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 ⁽⁷⁶⁾
	-- Other	Weaving or knitting accompanied by making-up (including cutting)
6305	Sacks and bags, of a kind used for the packing of goods	Extrusion of man-made fibres or spinning of natural and/or man-made staple fibres accompanied by weaving or knitting and making-up (including cutting) ⁽⁷⁷⁾
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:	
	- Of nonwovens	Extrusion of man-made fibres or natural fibres in each case accompanied by any non-woven techniques including needle punching
	- Other	Weaving accompanied by making-up (including cutting) ⁽⁷⁸⁾⁽⁷⁹⁾ or Coating provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product accompanied by making-up (including cutting)
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;	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406

⁷² See Introductory Note 7.

⁷³ See Introductory Note 7.

⁷⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁷⁵ See Introductory Note 7.

⁷⁶ See Introductory Note 7.

⁷⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁷⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁷⁹ See Introductory Note 7.

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
	except for:	
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
Chapter 65	Headgear and parts thereof	Manufacture from materials of any heading, except that of the product
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 70	Glass and glassware, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled,	
	– Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ⁸⁰	Manufacture from non-coated glass-plate substrate of heading 7006
	– Other	Manufacture from materials of heading 7001
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of	Manufacture from materials of any heading, except that of the product <i>or</i>

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Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
	a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	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
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product <i>or</i> 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 <i>or</i> 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	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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
7106, 7108 and 7110	Precious metals:	
	- Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 <i>or</i> Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 <i>or</i> Fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals
	- Semi-manufactured or in powder form	Manufacture from unwrought precious metals
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
7115	Other articles of precious metal or of metal clad with precious metal	Manufacture from materials of any heading, except that of the product
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product <i>or</i> 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
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7206
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206 or 7207
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207
7218 91 and 7218 99	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 7218 10
7219 to 7222	Flat-rolled products, bars and rods, angles, shapes and	Manufacture from ingots or other primary forms or semi-finished materials of heading 7218

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
	sections of stainless steel	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218
7224 90	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 7224 10
7225 to 7228	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206, 7207, 7218 or 7224
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product
ex 7301	Sheet piling	Manufacture from materials of heading 7207
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7208, 7209, 7210, 7211, 7212, 7218, 7219, 7220 or 7224
ex 7307	Tube or pipe fittings of stainless steel	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
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50% of the ex-works price of the product
ex Chapter 74	Copper and articles thereof; except for:	Manufacture from materials of any heading, except that of the product
7403	Refined copper and copper alloys, unwrought	Manufacture from materials of any heading
Chapter 75	Nickel and articles thereof	Manufacture from materials of any heading, except that of the product
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture from materials of any heading, except that of the product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
7601	Unwrought aluminium	Manufacture from materials of any heading
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm	Manufacture from materials of any heading, except that of the product and heading 7606
Chapter 77	Reserved for possible future use in the Harmonised System	
ex Chapter 78	Lead and articles thereof, except for:	Manufacture from materials of any heading, except that of the product
7801	Unwrought lead:	
	- Refined lead	Manufacture from materials of any heading
	- Other	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used
Chapter 79	Zinc and articles thereof:	Manufacture from materials of any heading, except that of the product
Chapter 80	Tin and articles thereof	Manufacture from materials of any heading, except that of the product
Chapter 81	Other base metals; cermets; articles thereof	Manufacture from materials of any heading
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
8206	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 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
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor	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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price 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	Manufacture from materials of any heading, except that of the product. However, other

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
	ornaments, of base metal	materials of heading 8306 may be used, provided that their total value does not exceed 30% of the ex-works price of the product
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation	Manufacture in which the value of all the materials used does not exceed 70% 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 50% 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 50% of the ex-works price of the product
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
8482	Ball or roller bearings	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
8501, 8502	Electric motors and generators; Electric generating sets and rotary converters	Manufacture from materials of any heading, except that of the product and of heading 8503 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512	Manufacture from materials of any heading, except that of the product. <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8519	Sound recording and sound reproducing apparatus	Manufacture from materials of any heading, except that of the product and of heading 8522 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture from materials of any heading, except that of the product and of heading 8522 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
	products of Chapter 37	
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and other video camera recorders	Manufacture from materials of any heading, except that of the product and of heading 8529 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture from materials of any heading, except that of the product and of heading 8529 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture from materials of any heading, except that of the product and of heading 8529 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8528	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	Manufacture from materials of any heading, except that of the product and of heading 8529 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8535 to 8537	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits; connectors for optical fibres, optical fibre bundles or cables; boards, panels, consoles, desks, cabinets and other bases, for electric control or the distribution of electricity	Manufacture from materials of any heading, except that of the product and of heading 8538 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8540 11 and 8540 12	Cathode ray television picture tubes, including video monitor cathode ray tubes	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8542 31 to 8542 33 and 8542 39	Monolithic integrated circuits	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product <i>or</i> 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 non-party
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	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
	assembled with electric conductors or fitted with connectors	
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 70% 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 50% of the ex-works price of the product
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefore, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
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:	Manufacture in which the value of all the materials used does not exceed 70% 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 50% 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	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof, except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
		<i>or</i> Manufacture in which the value of all the materials used does not exceed 70% 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all the materials used does not exceed 70% 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 70% 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
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used
ex Chapter 96	Miscellaneous manufactured articles, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
9601 and 9602	Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of	Manufacture from materials of any heading

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
	these materials (including articles obtained by moulding. Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatine (except gelatine of heading 3503) and articles of unhardened gelatine	
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers, squeegees (other than roller squeegees)	Manufacture in which the value of all the materials used does not exceed 70% 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	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 70% of the ex-works price of the product
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencilholders 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	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 70% of the ex-works price of the product
9613 20	Pocket lighters, gas fuelled, refillable	Manufacture in which the total value of the materials of heading 9613 used does not exceed 30% of the ex-works price of the product
9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	Manufacture from materials of any heading
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product

APPENDIX II

APPLICATION FOR A DEROGATION

1. COMMERCIAL DESCRIPTION OF THE FINISHED PRODUCT

1.1 Customs classification (H.S. code)

2. COMMERCIAL DESCRIPTION OF NON-ORIGINATING MATERIALS

2.1 Customs classification (H. S. code)

3. ANTICIPATED ANNUAL QUANTITY OF EXPORTS TO THE UNION (EXPRESSED IN WEIGHT, N° OF ARTICLES, METERS OR OTHER UNIT)

4. VALUE OF FINISHED PRODUCTS

5. VALUE OF THE NON-ORIGINATING MATERIALS

6. ORIGIN OF NON-ORIGINATING MATERIALS

7. REASONS WHY THE RULE OF ORIGIN FOR THE FINISHED PRODUCT CANNOT BE FULFILLED

8. DURATION REQUESTED FOR DEROGATION

From dd/mm/yyyy to dd/mm/yyyy

9. POSSIBLE DEVELOPMENTS TO OVERCOME THE NEED FOR A DEROGATION

10. INFORMATION ABOUT THE COMPANY

Capital structure of the firm concerned/Amount of investments made or foreseen/Staff employed or expected to be employed

APPENDIX III

APPLICATION TO BECOME A REGISTERED EXPORTER for the purpose of the registration of exporters in the OCTs in the context of the association of the overseas countries and territories with the European Union

1. Exporter's name, full address and country, contact details, TIN
2. Additional contact details including telephone and fax number as well as e-mail address where available (optional)
3. Specify whether your main activity is producing or trading.
4. Indicative description of goods which qualify for preferential treatment, including indicative list of Harmonised System headings (or chapters where goods traded fall within more than twenty Harmonised System headings).
5. Undertaking by exporter The undersigned hereby: <ul style="list-style-type: none">- declares that the above details are correct;- certifies that no previous registration has been revoked; conversely, certifies that the situation which led to any such revocation has been remedied;- undertakes to make out statements on origin only for goods which qualify for preferential treatment and comply with the origin rules specified for those goods in this Annex;- undertakes to maintain appropriate commercial accounting records for production / supply of goods qualifying for preferential treatment and to keep them for at least three years from the end of the calendar year in which the statement on origin was made out;- undertakes to immediately notify the competent authority of changes as they arise to his registration data since acquiring the number of registered exporter;- - undertakes to cooperate with the competent authority;- undertakes to accept any checks on the accuracy of his statements on origin, including verification of accounting records and visits to his premises by the European Commission or Member States' authorities;- undertakes to request the revocation of his registration in the system should he no longer meet the conditions for exporting any goods under this Decision;

– undertakes to request the revocation of his registration in the system, should he no longer intend to export such goods under this Decision.

Place, date, signature of authorised signatory, name and job title ⁽¹⁾

6. Prior specific and informed consent of exporter to the publication of his data on the public website

The undersigned is hereby informed that the information supplied in this declaration may be disclosed to the public via the public website. The undersigned accepts the publication of this information via the public website. The undersigned may withdraw his consent to the publication of this information via the public website by sending a request to the competent authorities responsible for the registration.

Place, date, signature of authorised signatory, name and job title ⁽¹⁾

7. Box for official use by competent authority

The applicant is registered under the following number:

Registration Number: _____

Date of registration _____

Date from which the registration is valid _____

Signature and stamp ⁽¹⁾ _____

Information notice

concerning the protection and processing of personal data incorporated in the system

1. Where the European Commission processes personal data contained in this application to become a registered exporter, Regulation (EC) No 45/2001 of the European

Parliament and of the Council on the protection of individuals with regard to the processing of personal data by the Union institutions and bodies and on the free movement of such data applies. Where the competent authorities of an OCT implement Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation), the provisions of that regulation shall apply with regard to the processing of personal data and on the free movement of such data process personal data contained in this application to become a registered exporter.

2. Personal data in respect of the application to become a registered exporter are processed for the purpose of the Overseas Association Decision. The said legislation constitutes the legal basis for processing personal data in respect of the application to become a registered exporter.
3. The competent authority in an OCT where the application has been submitted is the controller with respect to processing of the data in the REX system.

The list of competent authorities is published on the website of the Commission.

4. Access to all data of this application is granted through a user ID/password to users in the Commission, the competent authorities of OCTs and the customs authorities in the Member States.
5. The data of a revoked registration shall be kept by the competent authorities of an OCT in the REX system for ten calendar years. This period shall run from the end of the year in which the revocation of a registration has taken place.
6. The data subject has a right of access to the data relating to him that will be processed through the REX system and, where appropriate, the right to rectify, erase or block data in accordance with Regulation (EC) No 45/2001 or Regulation (EU) 2016/679. Any requests for right of access, rectification, erasure or blocking shall be submitted to and processed by the competent authorities of the OCT responsible for the registration, as appropriate. Where the registered exporter has submitted a request for the exercise of that right to the Commission, the Commission shall forward such requests to the competent authorities of the OCT concerned. If the registered exporter failed to obtain his rights from the controller of data, the registered exporter shall submit such request to the Commission acting as controller. The Commission shall have the right to rectify, erase or block the data.
7. Complaints can be addressed to the relevant national data protection authority. Where the complaint concerns processing of data by the European Commission, it should be addressed to the European Data Protection Supervisor (EDPS) (<http://www.edps.europa.eu/EDPSWEB/>).

- (1) When applications to become a registered exporter or other exchanges of information between registered exporters and competent authorities in beneficiary countries or customs authorities in Member States are made using electronic data-processing techniques, the signature and stamp referred to in boxes 5, 6 and 7 shall be replaced by an electronic authentication.'

APPENDIX IV
STATEMENT ON ORIGIN

To be made out on any commercial documents showing the name and full address of the exporter and consignee as well as a description of the goods and the date of issue (1)

French version

L'exportateur (Numéro d'exportateur enregistré – excepté lorsque la valeur des produits originaires contenus dans l'envoi est inférieure à EUR 10.000 (2)) des produits couverts par le présent document déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle . . . (3) au sens des règles d'origine de la Décision d'association des pays et territoires d'outre-mer et que le critère d'origine satisfait est(4)

English version

The exporter (Number of Registered Exporter – unless the value of the consigned originating products does not exceed EUR 10,000 (2)) of the products covered by this document declares that, except where otherwise clearly indicated, these products are of . . . preferential origin (3) according to rules of origin of the Decision on the association of the overseas countries and territories and that the origin criterion met is(4)

-
- (1) Where the statement on origin replaces another statement in accordance with Article 51, this shall be indicated and the date of issue of the original statement shall also always be mentioned.
 - (2) Where the statement on origin replaces another statement, the subsequent holder of the goods establishing such a statement shall indicate his name and full address followed by the mention 'acting on the basis of the statement on origin made out by [name and full address of the exporter in the OCT], registered under the following number [Number of Registered Exporter of the exporter in the OCT]'.
(3) Country of origin of products to be indicated. When the statement on origin relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 46, the exporter must clearly indicate them in the document on which the statement is made out by means of the symbol "CM".
 - (4) Products wholly obtained: enter the letter "P"; Products sufficiently worked or processed: enter the letter "W" followed by the Harmonized Commodity Description and coding System (Harmonised System) heading at the four-digit level of the exported product (example "W" 9618); where appropriate, the above mention shall be replaced with one of the following indications:
 - (a) in case of cumulation under Article 2(2) or bilateral cumulation under Article 7: 'EU cumulation' or 'cumul UE'; 'OCT cumulation' or 'cumul PTOM';
 - (b) in case of cumulation with an EPA country under Article 8: 'cumulation with EPA country [name of the country]' or 'cumul avec le pays APE [nom du pays]';
 - (c) in case of cumulation with a GSP country under Article 9: 'cumulation with GSP country [name of the country]' or 'cumul avec le pays SPG [nom du pays]';
 - (d) in case of cumulation with a country with which the Union has a free trade agreement under Article 10: 'extended cumulation with country [name of the country]' or 'cumul étendu avec le pays [nom du pays]'.

APPENDIX V

SUPPLIER'S DECLARATION FOR PRODUCTS NOT HAVING PREFERENTIAL ORIGINAL STATUS

I, the undersigned, declare that the goods listed on this invoice (1)

were produced in (2)

and incorporate the following components or materials which do not have EPA, OCT or European Union originating status for preferential trade:

..... (3) (4) (5)

.....

.....

..... (6)

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

..... (7) (8)

..... (9)

Note

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

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

- If a document other than an invoice or an annex to the invoice is used (see Article 27(1)), the name of the document concerned shall be mentioned instead of the word "invoice"

(2) The European Union, Member State, EPA country or OCT.

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

(4) Customs values to be given only if required

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

(6) "and have undergone the following processing in [the European Union] [Member State] [APE country] [OCT] []", to be added with a description of the processing carried out if this information is required.

(7) Place and date. In case of a long-term supplier's declaration as referred to in Article 27(2), the following sentence shall be added there: "This declaration is valid for all shipments of these goods dispatched from to"

(8) Name and function in company

(9) Signature

APPENDIX VI

Information Certificate

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

1. Supplier ⁽¹⁾		INFORMATION CERTIFICATE to be used for preferential trade between the EUROPEAN UNION and the OCTs			
2. Consignee ⁽¹⁾					
3. Processor ⁽¹⁾		4. State in which the working or processing has been carried out			
6. Customs office of importation ⁽¹⁾		5. For official use			
7. Import document ⁽²⁾ Form No Series Date					
GOODS					
8. Marks, numbers, quantity and kind of package		9. Harmonised Commodity Description and Coding System heading/subheading number (HS code)		10. Quantity ⁽¹⁾	
				11. Value ⁽⁴⁾	
IMPORTED MATERIALS USED					
12. Harmonised Commodity Description and Coding System heading/subheading number (HS code)		13. Country of origin	14. Quantity ⁽³⁾	15. Value ⁽²⁾⁽⁵⁾	
16. Nature of the working or processing carried out					
17. Remarks					
18. CUSTOMS ENDORSEMENT Declaration certified: Document Form No Customs office Date Official stamp (Signature)			19. DECLARATION BY THE SUPPLIER I, the undersigned, declare that the information on this certificate is accurate. (Place) (Date) (Signature)		

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

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

CROSS REFERENCES

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