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PROPOSAL

From:	Secretary-General of the European Commission, signed by Mr Jordi AYET PUIGARNAU, Director
date of receipt:	24 August 2020
To:	Mr Jeppe TRANHOLM-MIKKELSEN, Secretary-General of the Council of the European Union
No. Cion doc.:	COM(2020) 406 final
Subject:	ANNEX to the Proposal for a Council Decision **on the position to be taken on behalf of the European Union within the Association Council established by the Euro-Mediterranean Agreement establishing an association between the European Communities and their Member States, of the one part, and the State of Israel, of the other part, as regards the amendment of Protocol 4 to that Agreement concerning the definition of the concept of 'originating products' and methods of administrative cooperation**

Delegations will find attached document COM(2020) 406 final.

Encl.: COM(2020) 406 final

EUROPEAN
COMMISSION

Brussels, 24.8.2020
COM(2020) 406 final

ANNEX

ANNEX

to the

Proposal for a Council Decision

on the position to be taken on behalf of the European Union within the Association Council established by the Euro-Mediterranean Agreement establishing an association between the European Communities and their Member States, of the one part, and the State of Israel, of the other part, as regards the amendment of Protocol 4 to that Agreement concerning the definition of the concept of 'originating products' and methods of administrative cooperation

Draft

DECISION No … OF THE EU-STATE OF ISRAEL ASSOCIATION COUNCIL

on

amending Protocol 4 to the Euro-Mediterranean Agreement establishing an association between the European Communities and their Member States, of the one part, and the State of Israel, of the other part, concerning the definition of the concept of 'originating products' and methods of administrative cooperation

THE EU-STATE OF ISRAEL ASSOCIATION COUNCIL,

Having regard to the Euro-Mediterranean Agreement establishing an association between the European Communities and their Member States, of the one part, and the State of Israel, of the other part[1], and in particular Article 39 of its Protocol 4 concerning the definition of the concept of 'originating products' and methods of administrative cooperation,

Whereas:

(1) Article 28 of the Euro-Mediterranean Agreement establishing an association between the European Communities and their Member States, of the one part, and the State of Israel, of the other part ('the Agreement'), refers to Protocol 4 to the Agreement ('Protocol 4') which lays down the rules of origin.

(2) Article 39 of Protocol 4 provides that the Association Council established by Article 67 of the Agreement may decide to amend the provisions of that protocol.

(3) The Regional Convention on pan-Euro-Mediterranean preferential rules of origin[2] ('the Convention') aims to transpose the existing bilateral systems of rules of origin into a multilateral framework, without prejudice to the principles laid down in the relevant agreements concluded among the Contracting Parties.

(4) The European Union and State of Israel signed the Convention on 15 June 2011 and 10 October 2013, respectively.

(5) The European Union and State of Israel deposited their instruments of acceptance with the depositary of the Convention on 26 March 2012 and 28 August 2014 respectively. Consequently, in application of Article 10(3) of the Convention, the Convention entered into force in relation to the European Union and State of Israel on 1 May 2012 and on 1 December 2017, respectively.

[1] OJ L 147, 21.6.2000, p. 3.
[2] OJ L 54, 26.2.2013, p. 4.

(6) The European Union and State of Israel agreed to introduce an amended set of rules which could be used bilaterally as alternative rules of origin to those laid down by the Convention, pending the finalisation and entry into force of the amendment of the Convention currently ongoing, on which the Transitional rules are based.

(7) Protocol 4 should therefore be amended in order to make a dynamic reference to the Convention as it may be subsequently amended and to provide for an alternative set of rules.

HAS ADOPTED THIS DECISION:

Article 1

Protocol 4 to the Euro-Mediterranean Agreement establishing an association between the European Communities and their Member States, of the one part, and the State of Israel, of the other part, concerning the definition of the concept of 'originating products' and methods of administrative cooperation shall be replaced by the text set out in the Annex to this Decision.

Article 2

This Decision shall enter into force on the date of its adoption.

It shall apply from …

Done at

For the Association Council
The President

ANNEX

"Protocol 4

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

Article 1

Applicable rules of origin

1. For the purpose of implementing this Agreement, Appendix I and the relevant provisions of Appendix II to the Regional Convention on pan-Euro-Mediterranean preferential rules of origin[1] ('the Convention'), as it may be subsequently amended and published in the Official Journal of the European Union, shall apply.

2. All references to the 'relevant agreement' in Appendix I and in the relevant provisions of Appendix II to the Regional Convention on pan-Euro-Mediterranean preferential rules of origin shall be construed so as to mean this Agreement.

Article 2

Alternative applicable rules of origin

1. Notwithstanding Article 1, for the purpose of implementing this Agreement, products which acquire preferential origin in accordance with the provisions set out in Appendix A to this Protocol shall also be considered as originating in the European Union or in State of Israel.

2. The alternative rules shall apply until the amendment of the Convention on which the alternative rules are based, enters into force.

Article 3

Dispute settlement

1. Where disputes arise in relation to the verification procedures of Article 32 of Appendix I to the Convention or of Article 34 of Appendix A to this Protocol that cannot be settled between the customs authorities requesting the verification and the customs authorities responsible for carrying out that verification, they shall be submitted to the Association Council.

2. In all cases the settlement of disputes between the importer and the customs authorities of the importing country shall take place under the legislation of that country.

Article 4

Amendments to the Protocol

[1] OJ L 54, 26.2.2013, p. 4.

The Association Council may decide to amend the provisions of this Protocol.

Article 5

Withdrawal from the Convention

1. Should either the European Union or State of Israel give notice in writing to the depositary of the Convention of their intention to withdraw from the Convention according to Article 9 thereof, the European Union and State of Israel shall immediately enter into negotiations on rules of origin for the purpose of implementing this Agreement.

2. Until the entry into force of such newly negotiated rules of origin, the rules of origin contained in Appendix I and, where appropriate, the relevant provisions of Appendix II to the Convention, applicable at the moment of withdrawal, shall continue to apply to this Agreement. However, as of the moment of withdrawal, the rules of origin contained in Appendix I and, where appropriate, the relevant provisions of Appendix II to the Convention shall be construed so as to allow bilateral cumulation only between the European Union and State of Israel.

APPENDIX A

ALTERNATIVE APPLICABLE RULES OF ORIGIN

Rules for optional application among Contracting Parties of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin, pending the conclusion and entry into force of the amendment of the Convention

(thereafter called "the Rules"or "Transitional Rules")

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

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OBJECTIVES

These rules are intended for provisional application, on an optional and bilateral basis, by Contracting Parties of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin ('PEM Convention' or 'Convention'), pending the conclusion and entry into force of the amendment of the Convention. They will become applicable to trade between those Contracting Parties that decide so and refer to them or include them in their bilateral preferential trade agreements. They are intended to apply alternatively to the rules of the Convention, that in accordance with the Convention are without prejudice to the principles laid down in the relevant agreements and other related bilateral agreements among Contracting Parties. Accordingly, they will not be mandatory but of optional application by economic operators that desire to claim preferences based on them instead of on the basis of the rules of the Convention.

They are not intended to modify the Convention, that will remain in full application among the Contracting Parties to the Convention, and will not alter the rights and obligations of the Contracting Parties under the Convention.

TITLE I
GENERAL PROVISIONS

Article 1
Definitions

For the purposes of these Rules:

(a)'applying Contracting Party' means a Contracting Party to the PEM Convention that incorporates these Rules in its bilateral preferential trade agreements with another Contracting Party to the PEM Convention. 'Applying Contracting Party', includes also the Parties to this Agreement.

(b)'chapters', 'headings' and 'subheadings' mean the chapters, the headings and the subheadings (four- or six-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System ('Harmonised System') with the changes pursuant to the Recommendation of 26 June 2004 of the Customs Cooperation Council;

(c)'classified' means the classification of a good under a particular heading or subheading of the Harmonised System;

(d)'consignment' means products which are either:

- (i) sent simultaneously from one exporter to one consignee; or

- (ii) covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;

(e)'customs authorities of the Party or applying Contracting Party' for the European Union means any of the customs authorities of the Member States of the European Union;

(f)‘customs value’ means the value as determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (WTO Agreement on Customs Valuation);

(g)‘ex-works price’ means the price paid for the product ex works to the manufacturer in the Party 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 last working or processing has been subcontracted to a manufacturer, the term 'manufacturer' refers to the enterprise that has employed the subcontractor.

Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred in the Party, 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;

(h)‘fungible material’ or ‘fungible product’ means material or product that is of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another;

(i)‘goods’ means both material and product;

(j)‘manufacture’ means any kind of working or processing, including assembly;

(k)‘material’ means any ingredient, raw material, component or part, etc., used in the manufacture of the product;

(l)'maximum content of non-originating materials’ means the maximum content of non-originating materials which is permitted in order to consider a manufacture to be 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 subheading;

(m)‘product’ means the product being manufactured, even if it is intended for later use in another manufacturing operation;

(n)‘territory’ includes the land territory, internal waters and the territorial sea of a Party;

(o)‘value added’ shall be taken to be the ex-works price of the product minus the customs value of each of the materials incorporated which originate in the other applying Contracting Parties with which cumulation is applicable or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the exporting Party;

(p)‘value of materials’ means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the exporting Party. Where the value of the originating materials used needs to be established, this point shall be applied *mutatis mutandis*.

TITLE II

DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

Article 2

General requirements

For the purpose of implementing this Agreement, the following products shall be considered as originating in a Party when exported to the other Party:

(a) products wholly obtained in a Party, within the meaning of Article 3;

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

Article 3

Wholly obtained products

1. The following shall be considered as wholly obtained in a Party when exported to the other Party:

(a) mineral products and natural water extracted from its soil or from its seabed;

(b) plants, including aquatic 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, molluscs and other aquatic invertebrates are born or raised there from eggs, larvae, fry or fingerlings;

(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 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 its territorial sea but where it has exclusive exploitation rights;

(m) goods produced there exclusively from the products specified in points (a) to (l).

2. The terms 'its vessels' and 'its factory ships' in points (h) and (i) of paragraph 1 respectively shall apply only to vessels and factory ships which meet each of the following requirements:

(a) they are registered in the exporting or the importing Party;

(b) they sail under the flag of the exporting or the importing Party;

(c) they meet one of the following conditions:

(i) they are at least 50 % owned by nationals of the exporting or the importing Party; or

(ii) they are owned by companies which:

– have their head office and their main place of business in the exporting or the importing Party; and

– are at least 50 % owned by the exporting or the importing Party or public entities or nationals of these Parties.

3. For the purpose of paragraph 2, when the exporting or the importing Party is the European Union, it means the Member States of the European Union.

4. For the purpose of paragraph 2, the EFTA States are to be considered as one applying Contracting Party.

Article 4

Sufficient working or processing

1. Without prejudice to paragraph 3 of this Article and to Article 6, products which are not wholly obtained in a Party shall be considered to be sufficiently worked or processed when the conditions laid down in the list in Annex II for the goods concerned are fulfilled.

2. If a product which has obtained originating status in a Party in accordance with paragraph 1 of this Article is 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 of this Article 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, the customs authorities of the Parties may authorise exporters to calculate the ex-works price of the product and the value of the non-originating materials on an average basis as set out in paragraph 4 of this Article, in order to take into account the fluctuations in costs and currency rates.

4. Where the second subparagraph of paragraph 3 of this Article applies, 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 same 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 same products over the preceding fiscal year as defined in the exporting Party, 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 calculation 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 of this Article 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

Tolerance rule

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 Annex II, are not to be used in the manufacture of a given product may nevertheless be used, provided that their total net weight or value assessed for the product does not exceed:

   (a) 15 % of the net weight of the product 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 products other than those covered by point (a).

   This paragraph shall not apply to products falling within Chapters 50 to 63 of the Harmonised System, for which the tolerances mentioned in Notes 6 and 7 of Annex I shall apply.

2. Paragraph 1 of this Article shall not allow to exceed any of the percentages for the maximum content of non-originating materials as specified in the rules laid down in the list in Annex II.

3. Paragraphs 1 and 2 of this Article shall not apply to products wholly obtained in a Party within the meaning of Article 3. However, without prejudice to Article 6 and Article 9(1), the tolerance provided for in those provisions shall nevertheless apply to product for which the rule laid down in the list in Annex II requires that the materials which are used in the manufacture of that product are wholly obtained.

Article 6

Insufficient working or processing

1. Without prejudice to paragraph 2 of this Article, the following operations shall be considered to be insufficient working or processing to confer the status of an originating product, 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;

   (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;

   (n) mixing of sugar with any material;

   (o) simple addition of water or dilution or dehydratation or denaturation of products;

   (p) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;

   (q) slaughter of animals.

   (r) a combination of two or more operations specified in points (a) to (q).

2. All the operations carried out in the exporting Party 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 of this Article.

Article 7

Cumulation of origin

1. Without prejudice to Article 2, products shall be considered as originating in the exporting Party when exported to the other Party if they are obtained there, incorporating materials originating in any applying Contracting Party other than the exporting Party provided that the working or processing carried out in the exporting Party goes beyond the operations referred to in Article 6. It shall not be necessary for such materials to have undergone sufficient working or processing.

2. Where the working or processing carried out in the exporting Party does not go beyond the operations referred to in Article 6, the product obtained by incorporating materials originating in any other applying Contracting Party, shall be considered as originating in the exporting Party only where the value added there is greater than the value of the materials used originating in any of the other applying Contracting Parties. If this is not so, the product obtained shall be considered as originating in the applying Contracting Party which accounts for the highest value of originating materials used in the manufacture in the exporting Party.

3. Without prejudice to Article 2, and with the exclusion of products falling within Chapters 50 to 63, working or processing carried out in an applying Contracting Party other than the exporting Party shall be considered as having been carried out in the exporting Party when the products obtained undergo subsequent working or processing in this exporting Party.

4. Without prejudice to Article 2, for products falling within Chapters 50 to 63 and only for the purpose of bilateral trade between the Parties, working or processing carried out in the importing Party shall be considered as having been carried out in the exporting Party when the products undergo subsequent working or processing in this exporting Party.

   For the purpose of this paragraph, the participants in the European Union's Stabilisation and Association process and the Republic of Moldova are to be considered as one applying Contracting Party

5. The Parties may opt to extend the application of paragraph 3 of this Article on importation of products falling within Chapters 50 to 63 unilaterally. A Party that opts for such extension shall notify the other Party and inform the European Commission according to article 8(2).

6. For the purpose of cumulation within the meaning of paragraphs 3 to 5 of this Article, the originating products shall be considered as originating in the exporting Party only if the working or processing undergone there goes beyond the operations referred to in Article 6.

7. Products originating in the applying Contracting Parties referred to in paragraphs 1 and 4 of this Article which do not undergo any working or processing in the exporting Party shall retain their origin if exported into one of the other applying Contracting Parties.

Article 8

Conditions for the application of cumulation of origin

1. The cumulation provided for in Article 7 may be applied only provided that:

   (a) a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade 1994 (GATT) is applicable between the applying Contracting Parties involved in the acquisition of the originating status and the applying Contracting Party of destination; and

   (b) goods have obtained originating status by the application of rules of origin identical to those given in these Rules.

2. Notices indicating the fulfilment of the necessary requirements to apply cumulation shall be published in the *Official Journal of the European Union* (C series) and in an official publication in Israel, according to their own procedures.

   The cumulation provided for in Article 7 shall apply from the date indicated in those notices.

   The Parties shall provide the European Commission with details of the agreements with other applying Contracting Parties including the dates of entry into force of these Rules.

3. The proof of origin should include the statement in English 'CUMULATION APPLIED WITH (name of the relevant applying Contracting Party/Parties in English)' when products obtained the originating status by application of cumulation of origin in accordance with Article 7.

   In cases where a movement certificate EUR.1 is used as a proof of origin, that statement shall be made in Box 7 of the movement certificate EUR.1.

4. The Parties may decide, for the products exported to them that obtained the originating status in the exporting Party by application of cumulation of origin in accordance with Article 7, to waive the obligation of including on the proof of origin the statement referred to in paragraph 3 of this Article[1].

   The Parties shall provide the European Commission with a notification of this waiver according to Article 8(2).

Article 9
Unit of qualification

1. The unit of qualification for the application of the provisions of these Rules shall be the particular product which is considered to be the basic unit when determining classification using the nomenclature of the Harmonised System.

   It follows that: (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised System in a single heading, the whole constitutes the unit of qualification; (b) when a consignment consists of a number of

[1] The parties agree to waive the obligation to include in the proof of origin the statement referred to in paragraph 3 of Article 8

identical products classified under the same heading of the Harmonised System, each individual item shall be taken into account when applying the provisions of these Rules.

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

3. 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 10
Sets

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

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 11
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 12
Accounting segregation

1. If originating and non-originating fungible materials are used in the working or processing of a product, economic operators may ensure the management of materials using the accounting segregation method, without keeping the materials on separate stocks.

2. Economic operators may ensure the management of originating and non-originating fungible products of heading 1701 using the accounting segregation method, without keeping the products on separate stocks.

3. The Parties may require that the application of accounting segregation is subject to prior authorisation by the Customs authorities. The Customs authorities may grant the authorisation subject to any conditions they deem appropriate and shall monitor

the use made of the authorisation. The Customs authorities may withdraw the authorisation whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in these Rules.

Through the use of accounting segregation it must be ensured that, at any time, no more products can be considered as 'originating in the exporting Party' than would have been the case if a method of physical segregation of the stocks had been used.

The method shall be applied and the application thereof shall be recorded on the basis of the general accounting principles applicable in the exporting Party.

4. The beneficiary of the method referred to in paragraphs 1 and 2 of this Article shall make out or apply for proofs of origin for the quantity of products which may be considered as originating in the exporting Party. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.

TITLE III
TERRITORIAL REQUIREMENTS

Article 13
Principle of territoriality

1. The conditions set out in Title II shall be fulfilled without any interruption in the Party concerned.

2. If originating products exported from a Party to another country are returned, they shall be considered to be non-originating, unless it can be demonstrated to the satisfaction of the customs 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.

3. The obtention of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside the exporting Party on materials exported from this Party and subsequently re-imported there, provided:

   (a) those materials are wholly obtained in the exporting Party or have undergone working or processing beyond the operations referred to in Article 6 prior to being exported; and

   (b) it can be demonstrated to the satisfaction of the customs authorities that:

      (i) the re-imported products have been obtained by working or processing the exported materials; and

      (ii) the total added value acquired outside the exporting Party by applying this Article does not exceed 10 % of the ex-works price of the end product for which originating status is claimed.

4. For the purposes of paragraph 3 of this Article, the conditions for obtaining originating status set out in Title II shall not apply to working or processing done outside the exporting Party. However, where, in the list in Annex II, a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the territory of the exporting Party, taken together with the total added value acquired outside this Party by applying this Article, shall not exceed the stated percentage.

5. For the purposes of applying paragraphs 3 and 4 of this Article, 'total added value' shall be taken to mean all costs arising outside the exporting Party, including the value of the materials incorporated there.

6. Paragraphs 3 and 4 of this Article shall not apply to products which do not fulfil the conditions set out in the list in Annex II or which can be considered sufficiently worked or processed only if the general tolerance fixed in Article 4 is applied.

7. Any working or processing of the kind covered by this Article and done outside the exporting Party shall be done under the outward processing arrangements, or similar arrangements.

Article 14
Non-alteration

1. The preferential treatment provided for under this Agreement shall apply only to products satisfying the requirements of these Rules and declared for importation in a Party provided that those products are the same as those exported from the exporting Party. They shall not have been altered, transformed in any way or subjected to operations other than to preserve them in good condition or than adding or affixing marks, labels, seals or any documentation to ensure compliance with specific domestic requirements of the importing Party carried out under customs supervision in the third country(ies) of transit or splitting prior to being declared for home use.

2. Storage of products or consignments may take place provided they remain under customs supervision in the third country(ies) of transit.

3. Without prejudice to Title V of Appendix A, the splitting of consignments may take place, provided they remain under customs supervision in the third country(ies) of splitting.

4. In the case of doubt, the importing Party may request the importer or its representative to submit at any time all appropriate documents to provide evidence of compliance with this Article, which may be given by any documentary evidence, and notably by:

   (a) contractual transport documents such as bills of lading;

   (b) factual or concrete evidence based on marking or numbering of packages;

   (c) a certificate of non-manipulation provided by the customs authorities of the country(ies) of transit or splitting or any other documents demonstrating that

the goods remained under customs supervision in the country(ies) of transit or splitting; or

(d) any evidence related to the goods themselves.

Article 15
Exhibitions

1. Originating products, sent for exhibition in a country other than with which cumulation is applicable in accordance with Articles 7 and 8 and sold after the exhibition for importation in a Party, shall benefit on importation from the relevant Agreement provided it is shown to the satisfaction of the customs authorities that:

   (a) an exporter has consigned these products from a Party 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 another Party;

   (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and

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

2. A proof of origin shall be issued or made out in accordance with Title V of Appendix A and submitted to the customs authorities of the importing Party in the normal manner. The name and address of the exhibition shall be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.

3. Paragraph 1 of this Article shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

TITLE IV
DRAWBACK OR EXEMPTION

Article 16
Drawback of or exemption from customs duties

1. Non-originating materials used in the manufacture of products falling within Chapters 50 to 63 of the Harmonised System originating in a Party for which a proof of origin is issued or made out in accordance with Title V of Appendix A shall not be subject in the exporting Party to drawback of or exemption from customs duties of whatever kind.

2. The prohibition in paragraph 1 of this Article shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect, applicable in the exporting Party to materials used in the

manufacture, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use there.

3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.

TITLE V
PROOF OF ORIGIN

Article 17
General requirements

1. Products originating in one of the Parties shall, on importation into the other Party, benefit from the provisions of this Agreement upon submission of one of the following proofs of origin:

   (a) a movement certificate EUR.1, a specimen of which appears in Annex IV to Appendix A;

   (b) in the cases specified in Article 18(1), a declaration, subsequently referred to as the 'origin declaration' given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified; the text of the origin declaration appears in Annex III to this Appendix.

2. Notwithstanding paragraph 1 of this Article, originating products within the meaning of these Rules shall, in the cases specified in Article 27, benefit from the provisions of this Agreement without it being necessary to submit any of the proofs of origin referred to in paragraph 1 of this Article.

3. Without prejudice to paragraph 1 of this Article, the Parties may agree that, for the preferential trade between them, proofs of origin listed in points (a) and (b) of paragraph 1 of this Article are replaced by statements on origin made out by exporters registered in an electronic database in accordance with the internal legislation of the Parties.

   The use of a statement on origin made out by the exporters registered in an electronic database agreed by two or more applying Contracting Parties shall not impede the use of diagonal cumulation with other applying Contracting Parties

4. For the purposes of paragraph 1, the Parties may agree to establish a system that allows proofs of origin listed in points (a) and (b) of paragraph 1 of this Article to be issued electronically and/or submitted electronically.

5. For the purpose of application of Article 7, in the case of application of art 8(4), the exporter in an applying Contracting Party who issues or applies for a proof of origin

on the basis of another proof of origin that has been waived from the obligation to include the statement of art 8(3) shall take all necessary steps to ensure that the conditions to apply cumulation are fulfilled and be prepared to submit to the customs authorities all relevant documents.

Article 18

Conditions for making out an origin declaration

1. An origin declaration as referred to in point (b) of Article 17(1) may be made out:

   (a) by an approved exporter within the meaning of Article 19; or

   (b) by any exporter for any consignment consisting of one or more packages containing originating products the total value of which does not exceed EUR 6 000.

2. An origin declaration may be made out if the products can be considered as originating in an applying Contracting Party and fulfil the other requirements of these Rules.

3. The exporter making out an origin declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting Party, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of these Rules.

4. An origin declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex III to this Appendix, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the national law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.

5. Origin declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 19 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting Party a written undertaking that he accepts full responsibility for any origin declaration which identifies him as if it had been signed in manuscript by him.

6. An origin declaration may be made out by the exporter when the products to which it relates are exported, or after exportation (the 'retrospective origin declaration') on condition that it is presented in the importing country within two years after the importation of the products to which it relates.

   Where the splitting of a consignment takes place in accordance with Article 14(3) and provided that the same two-year deadline is respected, the retrospective origin declaration shall be made out by the approved exporter of the exporting Party of the products.

Article 19

Approved exporter

1. The customs authorities of the exporting Party may, subject to national requirements, authorise any exporter established in that Party (the 'approved exporter'), to make out origin declarations irrespective of the value of the products concerned.

2. An exporter who requests such authorisation must offer, to the satisfaction of the customs authorities, all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of these Rules.

3. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the origin declaration.

4. The customs authorities shall verify the proper use of an authorisation. They may withdraw the authorisation if the approved exporter makes improper use of it and shall do so if the approved exporter no longer offers the guarantees referred to in paragraph 2 of this Article.

Article 20

Procedure for issuing of a movement certificate EUR.1

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

2. For that purpose, the exporter or his authorised representative shall fill in both the movement certificate EUR.1 and the application form, specimens of which appear in Annex IV to Appendix A. Those forms shall be completed in one of the languages in which the Agreement is drawn up and in accordance with the provisions of the national law of the exporting country. If the completion of the forms is done in handwriting, they shall be completed in ink in printed characters. The description of the products shall be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line shall be drawn below the last line of the description, the empty space being crossed through.

3. The movement certificate EUR.1 should include the statement in English 'TRANSITIONAL RULES' in box 7.

4. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting Party where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of these Rules.

5. A certificate of origin shall be issued by the competent authorities of the exporting Party if the products concerned can be considered as products originating and fulfil the other requirements of these Rules.

6. The customs authorities issuing movement certificates EUR.1 shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of these Rules. For that purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. They shall also ensure that the forms referred to in paragraph 2 of this Article are duly completed. In particular, they shall check

whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

7. The date of issue of the movement certificate EUR.1 shall be indicated in Box 11 of the movement certificate EUR.1.

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

Article 21
Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 20(8), a movement certificate EUR.1 may be issued after exportation of the products to which it relates if:

   (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances;

   (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons;

   (c) the final destination of the products concerned was not known at the time of exportation and was determined during their transportation or storage and after possible splitting of consignments in accordance with Article 14(3);

   (d) a movement certificate EUR.1 or EUR.MED was issued in accordance with the rules of the PEM Convention for products that are also originating according to these Rules. The exporter shall take all necessary steps to ensure that the conditions to apply cumulation are fulfilled and be prepared to submit to the customs authorities all relevant documents proving that the product is originating according to these Rules or

   (e) a movement certificate EUR.1 was issued on the basis of application of art 8(4) and the application of article 8(3) is required at importation in another applying Contracting Party.

2. For the implementation of paragraph 1 of this Article, the exporter shall indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.

3. The customs authorities may issue a movement certificate EUR.1 retrospectively within two years from the date of exportation and only after verifying that the information supplied in the exporter's application complies with that in the corresponding file.

4. Notwithstanding the article 20 (3), movement certificates EUR.1 issued retrospectively shall be endorsed with the following phrase in English: 'ISSUED RETROSPECTIVELY

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

Article 22
Issue of a duplicate movement certificate EUR.1

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.

2. Notwithstanding the article 20 (3), the duplicate issued in accordance with paragraph 1 of this Article shall be endorsed with the following word in English: 'DUPLICATE

3. The endorsement referred to in paragraph 2 shall be inserted in Box 7 of the duplicate movement certificate EUR.1.

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

Article 23
Validity of proof of origin

1. A proof of origin shall be valid for ten months from the date of issue or making out in the exporting Party, and shall be submitted within that period to the customs authorities of the importing Party.

2. Proofs of origin which are submitted to the customs authorities of the importing Party after the period of validity referred to in paragraph 1 may be accepted for the purpose of applying the tariff preferences, where failure to submit those documents by the final date set is due to exceptional circumstances.

3. In other cases of belated presentation, the customs authorities of the importing Party may accept the proofs of origin where the products have been presented to customs before the said final date.

Article 24
Free zones

1. The Parties shall take all necessary steps to ensure that products traded under cover of a proof of origin which in the course of transport use a free zone situated in their territory are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

2. By way of derogation from paragraph 1, when products originating in an applying Contracting Party are imported into a free zone under cover of a proof of origin and undergo treatment or processing, a new proof or origin may be issued or made out, if the treatment or processing undergone complies with the provisions of these Rules.

Article 25
Importation requirements

Proofs of origin shall be submitted to the customs authorities of the importing Party in accordance with the procedures applicable in that Party.

Article 26

Importation by instalments

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

Article 27

Exemptions from proof of origin

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of these Rules and where there is no doubt as to the veracity of such a declaration.

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.

3. The total value of those products shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

Article 28

Discrepancies and formal errors

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not ipso facto render the proof of origin null and void if it is duly established that that document does correspond to the products submitted.

2. Obvious formal errors such as typing errors on a proof of origin shall not cause the documents referred to in paragraph 1 of this Article to be rejected if those errors are not such as to create doubts concerning the correctness of the statements made in those documents.

Article 29

Supplier's declarations

1. When a movement certificate EUR.1 is issued or an origin declaration is made out in a Party for originating products, in the manufacture of which goods coming from another applying Contracting Party which have undergone working or processing there without having obtained preferential originating status have been used in accordance with Article 7(3) or Article 7(4) account shall be taken of the supplier's declaration given for those goods in accordance with this Article.

2. The supplier's declaration referred to in paragraph 1 shall serve as evidence of the working or processing undergone in an applying Contracting Party by the goods concerned for the purpose of determining whether the products in the manufacture of which those goods are used, may be considered as products originating in the exporting Party and fulfil the other requirements of these Rules.

3. A separate supplier's declaration shall, except in the cases referred to in paragraph 4, be made out by the supplier for each consignment of goods in the form prescribed in Annex VI on a sheet of paper annexed to the invoice, the delivery note or any other commercial document describing the goods concerned in sufficient detail to enable them to be identified.

4. Where a supplier regularly supplies a particular customer with goods for which the working or processing undergone in an applying Contracting Party is expected to remain constant for a period of time, he may provide a single supplier's declaration to cover subsequent consignments of those goods (the 'long-term supplier's declaration'). A long-term supplier's declaration may normally be valid for a period of up to two years from the date of making out the declaration. The customs authorities of the applying Contracting Party where the declaration is made out lay down the conditions under which longer periods may be used. The long-term supplier's declaration shall be made out by the supplier in the form prescribed in Annex VII and shall describe the goods concerned in sufficient detail to enable them to be identified. It shall be provided to the customer concerned before he is supplied with the first consignment of goods covered by that declaration or together with his first consignment. The supplier shall inform his customer immediately if the long-term supplier's declaration is no longer applicable to the goods supplied.

5. The supplier's declarations referred to in paragraphs 3 and 4 of this Article shall be typed or printed using one of the languages of the Agreement, in accordance with the national law of the applying Contracting Party where the declaration is made out, and shall bear the original signature of the supplier in manuscript. The declaration may also be handwritten; in such a case, it shall be written in ink in printed characters.

6. The supplier making out a declaration shall be prepared to submit at any time, at the request of the customs authorities of the applying Contracting Party where the declaration is made out, all appropriate documents proving that the information given on that declaration is correct.

Article 30

Amounts expressed in euro

1. For the purposes of application of the point (b) of Article 18(1) and Article 27(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the Parties equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.

2. A consignment shall benefit from the point (b) of Article 18(1) or Article 27(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.

3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. The amounts shall be communicated to the European Commission by 15 October and shall apply from 1 January the following year. The European Commission shall notify all countries concerned of the relevant amounts.

4. A Party may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 %. A Party 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 % in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion were to result in a decrease in that equivalent value.

5. The amounts expressed in euro shall be reviewed by the Association Council at the request of a Party. When carrying out this review, the Association Council shall consider the desirability of preserving the effects of the limits concerned in real terms. For that purpose, it may decide to modify the amounts expressed in euro.

TITLE VI
PRINCIPLES OF COOPERATION AND DOCUMENTARY EVIDENCE

Article 31
Documentary evidence, preservation of proofs of origin and supporting documents

1. An exporter who has made out an origin declaration or has applied for a movement certificate EUR.1 shall keep a hard copy or an electronic version of those proofs of origin and all documents supporting the originating status of the product, for at least three years from the date of issuance or making out of the origin declaration.

2. The supplier making out a supplier's declaration shall keep copies of the declaration and of all the invoices, delivery notes or other commercial documents to which that declaration is annexed as well as the documents referred to in Article 29(6) for at least three years.

   The supplier making out a long-term supplier's declaration shall keep copies of the declaration and of all the invoices, delivery notes or other commercial documents concerning goods covered by that declaration sent to the customer concerned, as well as the documents referred to in Article 29(6) for at least three years. That period shall begin from the date of expiry of validity of the long-term supplier's declaration.

3. For the purposes of paragraph 1 of this Article the documents supporting the originating status, *inter alia*, are the following:

(a) direct evidence of the processes carried out by the exporter or supplier to obtain the product, contained, for example, in his accounts or internal bookkeeping;

(b) documents proving the originating status of materials used, issued or made out in the relevant applying Contracting Party in accordance with its national legislation;

(c) documents proving the working or processing of materials in the relevant Party, made out or issued in that Party in accordance with its national legislation;

(d) origin declarations or movement certificates EUR.1 proving the originating status of materials used, made out or issued in the Parties in accordance with these Rules;

(e) appropriate evidence concerning working or processing undergone outside the Parties by application of Articles 13 and 14, proving the fulfilment of the requirements of those Articles.

4. The customs authorities of the exporting Party issuing movement certificates EUR.1 shall keep the application form referred to in Article 20(2) for at least three years.

5. The customs authorities of the importing Party shall keep the origin declarations and the movement certificates EUR.1 submitted to them for at least three years.

6. Supplier's declarations proving the working or processing undergone in an applying Contracting Party by materials used, made out in that applying Contracting Party, shall be treated as a document referred to in Articles 18(3), 20(3) and 29(6) used for the purpose of proving that products covered by a movement certificate EUR.1 or an origin declaration may be considered as products originating in that applying Contracting Party and fulfil the other requirements of these Rules.

Article 32
Dispute settlement

Where disputes arise in relation to the verification procedures under Articles 34 and 35, or in relation to the interpretation of this Appendix, which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out verification, they shall be submitted to the Association Council.

In all cases the settlement of disputes between the importer and the customs authorities of the importing Party shall take place in accordance with the legislation of that country.

TITLE VII
ADMINISTRATIVE COOPERATION

Article 33
Notification and cooperation

1. The customs authorities of the Parties shall provide each other with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR.1, with the models of the authorisation numbers granted to approved

exporters and with the addresses of the customs authorities responsible for verifying those certificates and origin declarations.

2. In order to ensure the proper application of these Rules, the Parties shall assist each other, through the competent customs authorities, in checking the authenticity of the movement certificates EUR.1, the origin declarations, the supplier's declarations and the correctness of the information given in those documents.

Article 34
Verification of proofs of origin

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

2. When they make a request for subsequent verification, the customs authorities of the importing Party shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the origin declaration, or a copy of those documents, to the customs authorities of the exporting Party giving, where appropriate, the reasons for the request for verification. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

3. The verification shall be carried out by the customs authorities of the exporting Party. For that purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.

4. If the customs authorities of the importing Party decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

5. The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. Those results shall indicate clearly whether the documents are authentic and whether the products concerned may be considered as products originating in one of the Parties and fulfil the other requirements of these Rules.

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

Article 35
Verification of supplier's declarations

1. Subsequent verifications of supplier's declarations or long-term supplier's declarations may be carried out at random or whenever the customs authorities of a Party where such declarations have been taken into account to issue a movement

certificate EUR.1 or to make out an origin declaration, have reasonable doubts as to the authenticity of the document or the correctness of the information given in that document.

2. For the purposes of implementing the provisions of paragraph 1 of this Article, the customs authorities of the Party referred to in paragraph 1 of this Article shall return the supplier's declaration or the long-term supplier's declaration and invoice(s), delivery note(s) or other commercial document(s) concerning goods covered by such declaration, to the customs authorities of the applying Contracting Party where the declaration was made out, giving, where appropriate, the reasons of substance or form of the request for verification.

   They shall forward, in support of the request for subsequent verification, any documents and information that have been obtained suggesting that the information given in the supplier's declaration or the long-term supplier's declaration is incorrect.

3. The verification shall be carried out by the customs authorities of the applying Contracting Party where the supplier's declaration or the long-term supplier's declaration was made out. For that purpose, they shall have the right to call for any evidence and carry out any inspection of the supplier's accounts or any other check which they consider appropriate.

4. The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. Those results shall indicate clearly whether the information given in the supplier's declaration or the long-term supplier's declaration is correct and make it possible for them to determine whether and to what extent such declaration could be taken into account for issuing a movement certificate EUR.1 or for making out an origin declaration.

Article 36
Penalties

Each Party shall provide for the imposition of criminal, civil or administrative penalties for violations of its national legislation related to these Rules.

TITLE VIII
APPLICATION OF APPENDIX A

Article 37
European Economic Area

Goods originating in the European Economic Area (EEA) within the meaning of Protocol 4 to the Agreement on the European Economic Area shall be considered as originating in the European Union, Iceland, Liechtenstein or Norway (the 'EEA Parties') when exported respectively from the European Union, Iceland, Liechtenstein or Norway to Israel, provided that free trade agreements using these Rules are applicable between Israel and the EEA Parties.

Article 38
Liechtenstein

Without prejudice to Article 2, a product originating in Liechtenstein shall, due to the customs union between Switzerland and Liechtenstein, be considered as originating in Switzerland.

Article 39
Republic of San Marino

Without prejudice to Article 2, a product originating in the Republic of San Marino shall, due to the customs union between the European Union and the Republic of San Marino, be considered as originating in the European Union.

Article 40
Principality of Andorra

Without prejudice to Article 2, a product originating in the Principality of Andorra classified under Chapters 25 to 97 of the Harmonised System shall, due to the customs union between the European Union and the Principality of Andorra, be considered as originating in the European Union.

Article 41
Ceuta and Melilla

1. For the purposes of implementing these Rules, the term 'European Union' shall not cover Ceuta and Melilla.

2. Products originating in Israel, when imported into Ceuta or Melilla, shall enjoy in all respects the same customs regime as that which is applied to products originating in the customs territory of the European Union under Protocol 2 of the Act of accession of the Kingdom of Spain and the Portuguese Republic and the adjustments to the Treaties[1]. Israel shall grant to imports of products covered by the relevant Agreement and originating in Ceuta and Melilla the same customs regime as that which is granted to products imported from and originating in the European Union.

3. For the purposes of paragraph 2 of this Article concerning products originating in Ceuta and Melilla, these Rules shall apply *mutatis mutandis* subject to the special conditions set out in Annex V.

[1] OJ EC L 302, 15.11.1985, p. 23.

ANNEX I

INTRODUCTORY NOTES TO THE LIST IN ANNEX II

Note 1 – General introduction

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 4 of Title II of Appendix A . 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 Harmonised System heading or 6-digit Harmonised System subheading of the manufactured products becomes different from the 4-digit Harmonised System heading or 6-digit subheading respectively of the materials used;

(c) a specific working or 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. The first two columns in the list describe the product obtained. The column (1) gives the heading number or chapter number used in the Harmonised System and the column (2) gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns, a rule is specified in column (3). Where, in some cases, the entry in the column (1) is preceded by an 'ex', this signifies that the rules in column (3) apply only to the part of that heading as described in column (2).

2.2. Where several heading numbers are grouped together in column (1) or a chapter number is given and the description of products in column (2) is therefore given in general terms, the adjacent rules in column (3) apply to all products which, under the Harmonised System, are classified in headings of the chapter or in any of the headings grouped together in column (1).

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 rules 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 of Title II of Appendix A , concerning products having obtained originating status which are used in the manufacture of other products, shall apply, regardless of whether that status has been obtained inside the factory where those products are used or in another factory in a Party.

3.2. Pursuant to Article 6 of Title II of this Appendix , 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 Article 6 of Title II of Appendix A , 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.

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

Example: when the list-rule for Chapter 19 requires that 'non-originating materials of headings 1101 to 1108 cannot exceed 20 % weight', the use (i.e. importation) of cereals of Chapter 10 (materials at an earlier stage of manufacture) is not limited.

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 condition does not prevent the use of other materials which, because of their inherent nature, cannot satisfy this.

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

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 a Party shall be treated as originating in the

territory of that Party, even if grown from imported seeds, bulbs, rootstock, cuttings, grafts, shoots, buds, or other live parts of plants.

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 0511, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.

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.

5.5. Printing (when combined with Weaving, Knitting/ Crocheting, Tufting or Flocking) is defined as a technique by which an objectively assessed function, like colour, design, technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques.

5.6. Printing (as standalone operation) is defined as a technique by which an objectively assessed function, like colour, design, technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques combined with at least two preparatory/finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product.

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 that product and which, taken together, represent 15 % 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 filament fibres of polypropylene;

– synthetic man-made filament fibres of polyester;

– synthetic man-made filament fibres of polyamide;

– synthetic man-made filament fibres of polyacrylonitrile;

– synthetic man-made filament fibres of polyimide;

– synthetic man-made filament fibres of polytetrafluoroethylene;

– synthetic man-made filament fibres of poly(phenylene sulphide);

– synthetic man-made filament fibres of poly(vinyl chloride);

– other synthetic man-made filament fibres;

– artificial man-made filament fibres of viscose;

– other artificial man-made filament fibres;

– 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;

– 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;

– mineral fibres.

6.3. In the case of products incorporating ‘yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped’, this tolerance is 20 % 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', this 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 (with the exception of linings and interlinings) 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 15 % of the ex-works price of the product.

7.2. Without prejudice to Note 6.3, 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.

7.3. Where a percentage rule applies, the value of non-originating 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 process;

(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.

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 process;

(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 those operations or like operations, do not confer origin.

Note 9 – Definition of specific processes and operations carried out in respect of certain products

Note 9.1: Products falling within Chapter 30 obtained in a Party by using cell cultures, shall be considered as originating in that Party. ‘Cell culture’ is defined as the

cultivation of human, animal and plant cells under controlled conditions (such as defined temperatures, growth medium, gas mixture, pH) outside a living organism.

Note 9.2: Products falling within Chapters 29 (except for: 2905.43-2905.44), 30, 32, 33 (except for: 3302.10, 3301) 34, 35 (except for: 35.01, 3502.11-3502.19, 3502.20, 35.05), 36, 37, 38 (except for: 3809.10, 38.23, 3824.60, 38.26) and 39 (except for: 39.16-39.26) obtained in a Party by fermentation shall be considered as originating in that Party. 'Fermentation' is a biotechnological process in which human, animal, plant cells, bacteria, yeasts, fungi or enzymes are used to produce products falling within Chapters 29 to 39.

Note 9.3: The following transformations are considered sufficient according to paragraph 1 of Article 4 for products falling within Chapters 28, 29 (except for: 2905.43-2905.44), 30, 32, 33 (except for: 3302.10, 3301) 34, 35 (except for: 35.01, 3502.11-3502.19, 3502.20, 35.05), 36, 37, 38 (except for: 3809.10, 38.23, 3824.60, 38.26) and 39 (except for: 39.16-39.26):

– Chemical reaction: A 'chemical reaction' is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. A chemical reaction may be expressed by a change of the 'CAS number'.

  The following processes should not be considered for purposes of origin: (a) dissolving in water or other solvents; (b) the elimination of solvents, including solvent water; or (c) the addition or elimination of water of crystallization. A chemical reaction as defined above is to be considered as origin conferring.

– Mixtures and Blends: The deliberate and proportionally controlled mixing or blending (including dispersing) of materials, other than the addition of diluents, to conform to predetermined specifications which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials is to be considered to be as origin conferring.

– Purification: Purification is to be considered as origin conferring provided that purification occurring in the territory of one or both of the Parties results in one of the following criteria being satisfied:

  (a) purification of a good resulting in the elimination of at least 80 % of the content of existing impurities; or

  (b) the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:

(i) pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;

(ii) chemical products and reagents for analytical, diagnostic or laboratory uses;

(iii) elements and components for use in micro-electronics;

(iv) specialised optical uses;

(v) biotechnical use (e.g., in cell culturing, in genetic technology, or as a catalyst);

(vi) carriers used in a separation process; or

(vii) nuclear grade uses.

– Change in particle size: The deliberate and controlled modification in particle size of a good, other than by merely crushing or pressing, resulting in a good having a defined particle size, defined particle size distribution or defined surface area which is relevant to the purposes of the resulting good and having different physical or chemical characteristics from the input materials is to be considered as origin conferring.

– Standard materials: Standard materials (including standard solutions) are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer. The production of standard materials is to be considered as origin conferring.

– Isomer separation: The isolation or separation of isomers from a mixture of isomers is to be considered as origin conferring.

ANNEX II

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

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained
Chapter 2	Meat and edible meat offal	Manufacture in which all the meat and edible meat offal in the products of this Chapter is wholly obtained
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained
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
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

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
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 citrus fruits or melons	Manufacture in which all the fruit, nuts and peels of citrus fruits or melons of Chapter 8 used are wholly obtained
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
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	Manufacture in which all the materials of Chapters 8, 10 and 11, headings 0701, 0714, 2302 and 2303, and subheading 0710 10 used are wholly obtained
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture from materials of any heading, except that of the product
ex Chapter 13	Lac; gums, resins and other vegetable saps and extracts; except for	Manufacture from materials of any heading

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex 1302	Pectic substances, pectinates and pectates	Manufacture from materials of any heading and in which the weight of sugar 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 heading, except that of the product
1504 to 1506	Fats and oils and their fractions, of fish or marine mammals; 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	Manufacture from materials of any heading
1508	Groundnut oil and its fractions, whether or not refined, but not chemically modified	Manufacture from materials of any subheading, except that of the product
1509 and 1510	Olive oil and its fractions	Manufacture in which all the vegetable materials used are wholly obtained

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
1511	Palm oil and its fractions, whether or not refined, but not chemically modified	Manufacture from materials of any subheading, except that of the product
ex 1512	Sunflower seed oils and their fractions:	
	- for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture from materials of any heading, except that of the product
	- other	Manufacture in which all the vegetable materials used are wholly obtained
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	Manufacture from materials of any subheading, except that of the product
ex 1516	Fats and oils and their fractions, of fish	Manufacture from materials of any heading
1520	Glycerol, crude; glycerol waters and glycerol lyes	Manufacture from materials of any heading
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all the materials of Chapter 2, 3 and 16 used are wholly obtained
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
	- Chemically-pure maltose and fructose	Manufacture from materials of any heading, including other materials of heading 1702
	- Other	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of heading 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: – the weight of sugar used does not exceed 40 % of the weight of the final product or – the value of sugar used does not exceed 30 % of the ex-works price of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex Chapter 18	Cocoa and cocoa preparations; except for:	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
ex 1806	Chocolate and other food preparations containing cocoa; except for:	Manufacture from materials of any heading, except that of the product, in which: – the weight of sugar used does not exceed 40 % of the weight of the final product or – the value of sugar used does not exceed 30 % of the ex-works price of the product
1806 10	Cocoa powder, containing added sugar or other sweetening matters	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:	
	- Malt extract	Manufacture from cereals of Chapter 10
	- Other	Manufacture from materials of any heading, except that of the product, in which the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	Manufacture from materials of any heading, except that of the product, in which: – 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 weight of the materials of Chapters 2, 3 and 16 used does not exceed 20 % of the weight of the final product
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading, except potato starch of heading 1108
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufacture from materials of any heading, except that of the product, in which: – 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 weight of sugar used does not exceed 40 % of the weight of the final product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20 % of the weight of the 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
2002 and 2003	Tomatoes, mushrooms and truffles prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading , except that of the product, in which all the materials of Chapter 7 used are wholly obtained
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex 2008	Products, other than: - Nuts, not containing added sugar or spirits - Peanut butter; mixtures based on cereals; palm hearts; maize (corn) - Fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product
2103	- Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used
	- Mustard flour and meal and prepared mustard	Manufacture from materials of any heading

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
2105	Ice cream and other edible ice, whether or not containing cocoa	Manufacture from materials of any heading, except that of the product, in which: – the individual weight of sugar 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 of the materials of Chapter 4 used does not exceed 60 % of the weight of the final product
2106	Food preparations not elsewhere specified or included	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture from materials of any heading, except that of the product, in which all the materials of subheadings 0806 10, 2009 61, 2009 69 used are wholly obtained

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	Manufacture from materials of any heading, except that of the product
2207 and 2208	Undenatured ethyl alcohol of an alcoholic strength by volume of higher or less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture from materials of any heading, except heading 2207 or 2208, in which all the materials of subheadings 0806 10, 2009 61, 2009 69 used are wholly obtained
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

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
2309	Preparations of a kind used in animal feeding	Manufacture in which: – all the materials of Chapters 2 and 3 used are wholly obtained, – the weight of materials of Chapters 10 and 11 and headings 2302 and 2303 used does not exceed 20 % of the weight of the final product, – the individual weight of sugar and 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 50 % of the weight of the 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 heading 2401 does not exceed 30 % of the total weight of materials of Chapter 24 used
2401	Unmanufactured tobacco; tobacco refuse	Manufacture in which all materials of heading 2401 are wholly obtained

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex 2402	Cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any heading, except that of the product and of smoking tobacco of subheading 2403 19, in which at least 10 % by weight of all materials of heading 2401 used is wholly obtained
ex 2403	Products intended for inhalation through heated delivery or other means, without combustion	Manufacture from materials of any heading, except that of the product, in which at least 10 % by weight of all materials of heading 2401 used is wholly obtained
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; 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 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

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (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, or Manufacture in which the value of all the materials used does not exceed 50 % 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)(**1**) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product
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)(**1**) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product

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

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es)([1]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials 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
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	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 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex Chapter 29	Organic chemicals; except for:	Specific processes(es)[4] or 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 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Specific processes(es)[4] or Operations of refining and/or one or more specific process(es)([1]) or 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

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Specific processes(es)[4] or Operations of refining and/or one or more specific process(es)([1]) or 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
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Specific processes(es)[4] or 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 or 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	Specific processes(es)[4] or Manufacture from materials of any heading

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 31	Fertilizers	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 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	Specific processes(es)[4] or 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 or 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	Specific processes(es)[4] or 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 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
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	Specific processes(es)[4] or 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 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	Specific processes(es)[4] or 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 or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Specific processes(es)[4] or 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 or 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	Specific processes(es)[4] or 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 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex Chapter 38	Miscellaneous chemical products; except for:	Specific processes(es)[4] or 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 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils: - Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Specific processes(es)[4] or Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product
ex 3824 99 and ex 3826 00	Biodiesel	Manufacture in which biodiesel is obtained through transesterification and/or esterification or through hydro-treatment

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 39	Plastics and articles thereof	Specific processes(es)[4] or Manufacture from materials of any heading, except that of the product. However, materials of the same subheading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 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, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 4012	Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres
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

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

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex Chapter 44	Wood and articles of wood; wood charcoal; 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 50 % 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 end-jointing
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

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
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, or Manufacture in which the value of all the materials used does not exceed 50 % 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, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
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, or Manufacture in which the value of all the materials used does not exceed 50 % 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, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-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, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
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	(2) Spinning of natural fibres or Extrusion of man-made continuous filament combined with spinning or Extrusion of man-made continuous filament combined with twisting or Twisting combined with any mechanical operation

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5007	Woven fabrics of silk or of silk waste	(2) Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Twisting or any mechanical operation combined with weaving or Weaving combined with dyeing or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
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	(2) Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	(2) Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Weaving combined with dyeing or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
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	(2) Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5208 to 5212	Woven fabrics of cotton	(2) Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Twisting or any mechanical operation combined with weaving or Weaving combined with dyeing or with coating or with laminating or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
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	(2) Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	(2) Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Weaving combined with dyeing or with coating or with laminating or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5401 to 5406	Yarn, monofilament and thread of man-made filaments	(2) Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5407 and 5408	Woven fabrics of man-made filament yarn	(2) Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Twisting or any mechanical operation combined with weaving or Yarn dyeing combined with weaving or Weaving combined with dyeing or with coating or with laminating or Weaving combined with printing or Printing (as standalone operation)

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5501 to 5507	Man-made staple fibres	Extrusion of man-made fibres
5508 to 5511	Yarn and sewing thread of man-made staple fibres	(2) Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5512 to 5516	Woven fabrics of man-made staple fibres:	(2) Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Twisting or any mechanical operation combined with weaving or Weaving combined with dyeing or with coating or with laminating or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	(2) Spinning of natural fibres or Extrusion of man-made fibres combined with spinning
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps	Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Flocking combined with dyeing or printing or Coating, flocking, laminating, or metalizing combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5602	Felt, whether or not impregnated, coated, covered or laminated: - Needleloom felt	(2) Extrusion of man-made fibres combined with 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 Non-woven fabric formation alone in the case of felt made from natural fibres

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
	- Other	(2) Extrusion of man-made fibres combined with fabric formation, or Non-woven fabric formation alone in the case of other felt made from natural fibres
5603	Nonwovens whether or not impregnated, coated, covered or laminated	
5603 11 to 5603 14	Nonwovens whether or not impregnated, coated, covered or laminated of man-made filaments	Manufacture from – directionally or randomly oriented filaments or – substances or polymers of natural or man-made origin, followed in both cases by bonding into a nonwoven

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5603 91 to 5603 94	Nonwovens whether or not impregnated, coated, covered or laminated, other than of man-made filaments	Manufacture from – directionally or randomly oriented staple fibres and/or – chopped yarns, of natural or man-made origin, followed in both by bonding into a nonwoven
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 - Other	 Manufacture from rubber thread or cord, not textile covered ([2]) Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	(2) Spinning of natural and/or man-made staple fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation
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	(2) Extrusion of man-made fibres combined with spinning or Twisting combined with gimping or Spinning of natural and/or man-made staple fibres or Flocking combined with dyeing

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 57	Carpets and other textile floor coverings:	(2) Spinning of natural and/or man-made staple fibres combined with weaving or with tufting or Extrusion of man-made filament yarn combined with weaving or with tufting or Manufacture from coir yarn or sisal yarn or jute yarn or classical ring spun viscose yarn or Tufting combined with dyeing or with printing or Flocking combined with dyeing or with printing or Extrusion of man-made fibres combined with non-woven techniques including needle punching Jute fabric may be used as a backing.

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	(2) Spinning of natural and/or man-made staple fibres combined with weaving or tufting or Extrusion of man-made filament yarn combined with weaving or with tufting or Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing or Tufting combined with dyeing or with printing or Flocking combined with dyeing or with printing or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
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 strips or in motifs	Embroidering in which the value of all the materials of any heading, except that of the product, used does not exceed 50 % of the ex-works price of the product
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing or Flocking combined with dyeing or with 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 - Other	 Weaving Extrusion of man-made fibres combined with weaving

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Weaving combined with impregnating or with coating or with covering or with laminating or with metalizing or Weaving combined with printing or Printing (as standalone operation)
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	(**2**) Weaving combined with dyeing or with coating or with laminating or with metalizing Jute fabric may be used as a backing.
5905	Textile wall coverings: - Impregnated, coated, covered or laminated with rubber, plastics or other materials	Weaving, knitting or non-woven fabric formation combined with impregnating or with coating or with covering or with laminating or with metalizing

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
	- Other	(2) Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Weaving, knitting or non-woven fabric formation combined with dyeing or with coating or with laminating or Weaving combined with printing or Printing (as standalone operation)

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5906	Rubberised textile fabrics, other than those of heading 5902:	
	- Knitted or crocheted fabrics	(2) Spinning of natural and/or man-made staple fibres combined with knitting/crocheting or Extrusion of man-made filament yarn combined with knitting/crocheting or Knitting or crocheting combined with rubberising or Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product
	- Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials	Extrusion of man-made fibres combined with weaving

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
	- Other	Weaving, knitting or non-woven process combined with dyeing or with coating/rubberising or Yarn dyeing combined with weaving, knitting or non-woven process or Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Weaving or knitting or non-woven fabric formation combined with dyeing or with printing or with coating or with impregnating or with covering or Flocking combined with dyeing or with printing or Printing (as standalone operation)

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated:	
	- Incandescent gas mantles, impregnated	Manufacture from tubular knitted/crocheted 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:	(2) Spinning of natural and/or of man-made staple fibres combined with weaving or Extrusion of man-made fibres combined with weaving or Weaving combined with dyeing or with coating or with laminating or Coating, flocking, laminating or metalizing combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 60	Knitted or crocheted fabrics	(2) Spinning of natural and/or man-made staple fibres combined with knitting/crocheting or Extrusion of man-made filament yarn combined with knitting/crocheting or Knitting/crocheting combined with dyeing or with flocking or with coating or with laminating or with printing or Flocking combined with dyeing or with printing or Yarn dyeing combined with knitting/crocheting or Twisting or texturing combined with knitting/crocheting provided that the value of the non-twisted/non-textured yarns used does not exceed 50 % of the ex-works price of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted: - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form - Other	(2)(3) Knitting or crocheting combined with making-up including cutting of fabric (2) Spinning of natural and/or man-made staple fibres combined with knitting or crocheting or Extrusion of man-made filament yarn combined with knitting or crocheting or Knitting and making-up in one operation

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	(2)(3) Weaving combined with making-up including cutting of fabric or Making-up including cutting of fabric preceded by printing (as standalone operation)
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	(3) Weaving combined with making-up including cutting of fabric 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
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	(2)(3) Weaving combined with making-up including cutting of fabric or Coating or laminating provided that the value of the uncoated or unlaminated fabric used does not exceed 40 % of the ex-works price of the product, combined with making-up including cutting of fabric

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (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	(2)(3) Knitting combined with making-up including cutting of fabric or Making-up including cutting of fabric preceded by printing (as standalone operation)
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: - Embroidered	(2)(3) Weaving combined with making-up including cutting of fabric 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 or Making-up including cutting of fabric preceded by printing (as standalone operation)

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
	- Other	(2)(3) Weaving combined with making-up including cutting of fabric or Making-up preceded by printing (as standalone operation)
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212: - Embroidered	(3) Weaving combined with making-up including cutting of fabric 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 or Making-up preceded by printing (as standalone operation)

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
	- Fire-resistant equipment of fabric covered with foil of aluminised polyester	(3) Weaving combined with making-up including cutting of fabric or Coating or laminating provided that the value of the uncoated or unlaminated fabric used does not exceed 40 % of the ex-works price of the product combined with making-up including cutting of fabric
	- 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	(3) Weaving combined with making-up including cutting of fabric
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

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:	
	- Of felt, of nonwovens	(2) Non-woven fabric formation combined with making-up including cutting of fabric
	- Other:	
	-- Embroidered	(2)(3) Weaving or knitting/crocheting combined with making-up including cutting of fabric or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
	-- Other	(2)(3) Weaving or knitting/crocheting combined with making-up including cutting of fabric

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
6305	Sacks and bags, of a kind used for the packing of goods	(2) Extrusion of man-made fibres or spinning of natural and/or man-made staple fibres, combined with weaving or with knitting and making-up including cutting of fabric
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: - Of nonwovens - Other	 (2)(3) Non-woven fabric formation combined with making-up including cutting of fabric (2)(3) Weaving combined with making-up including cutting of fabric
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered 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, no originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
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, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	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
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product
ex Chapter 70	Glass and glassware	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
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
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
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 or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture of materials of any subheading except that of the product
7106, 7108 and 7110	Precious metals: - Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110, or electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110, or fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals or purification
	- Semi-manufactured or in powder form	Manufacture from unwrought precious metals

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
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 or 7205
7208 to 7212	Flat-rolled products of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207
7213 to 7216	Bars and sections bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207
7218 91 and 7218 99	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205
7219 to 7222	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 7218
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
7224 90	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205
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 of heading 7206, 7218 or 7224
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224
ex Chapter 73	Articles of iron or steel; except for:	Manufacture 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 or steel	Manufacture from materials of heading 7206 to 7212 and 7218 or 7224

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, 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

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
7408	Copper wire	Manufacture: – From materials of any heading, except that of the product, and – In which the value of all the materials used does not exceed 50 % of the ex-works price of the product
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, and – In which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
7601	Unwrought aluminium	Manufacture: – From materials of any heading, except that of the product, and – In which the value of all the materials used does not exceed 50% of the ex-works price of the product or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
7602	Aluminium waste or scrap	Manufacture from materials of any heading, except that of the product
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture: – From materials of any heading, except that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and – In which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 78	Lead and articles thereof	Manufacture from materials of any heading, except that of the product
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, or Manufacture in which the value of all the materials used does not exceed 50 % 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

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 83	Miscellaneous articles of base metal	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 84	Nuclear reactors, boilers, machinery and mechanical appliances; 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 50 % 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

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
8425 to 8430	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks: Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane Fork-lift trucks; other works trucks fitted with lifting or handling equipment Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and roadrollers Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pile extractors; snowploughs and snowblowers	Manufacture from materials of any heading, except that of the product and heading 8431, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
8444 to 8447	Machines for extruding, drawing, texturing or cutting man-made textile materials: Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447 Weaving machines (looms): Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	Manufacture from materials of any heading, except that of the product and heading 8448, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8456 to 8465	Machine tools for working any material by removal of material, Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal Lathes for removing metal Machine tools:	Manufacture from materials of any heading, except that of the product and heading 8466, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
8470 to 8472	Calculating machines and pocket-size data-recording, reproducing and displaying machines with calculating functions; accounting machines, postage- franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data Other office machines	Manufacture from materials of any heading, except that of the product and heading 8473, 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 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, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
8501 to 8502	Electric motors and generators Electric generating sets and rotary converters	Manufacture from materials of any heading, except that of the product and heading 8503, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8519, 8521	Sound recording or sound reproducing apparatus Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture from materials of any heading, except that of the product and heading 8522, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8525 to 8528	Transmission apparatus for radio-broadcasting or television, television cameras, digital cameras and video camera recorders Radar apparatus, radio navigational aid apparatus and radio remote control apparatus Reception apparatus for radio-broadcasting Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, or video recording or reproducing apparatus	Manufacture from materials of any heading, except that of the product and heading 8529, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
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 heading 8538, or 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 39	Monolithic integrated circuits	Diffusion in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant assembled or not and/or tested in a non-party or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
8544 to 8548	Insulated wire, cable (and other insulated electric conductors, optical fibre cables Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, of a kind used for electrical purposes Electrical insulators of any material Insulating fittings for electrical machines, appliances or equipment, electrical conduit tubing and joints therefor, of base metal lined with insulating material 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 50 % of the ex-works price of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
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 45 % of the ex-works price of the product
8708	Parts and accessories for vehicles of headings 8701 to 8705	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
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
Chapter 88	Aircraft, spacecraft, and parts thereof	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

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product; however, hulls of heading 8906 may not be used, or Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
9001 50	Spectacle lenses of other materials than glass	Manufacture from materials of any heading, except that of the product, or Manufacture in which one of the following operations is made: – surfacing of the semi-finished lens into a finished ophthalmic lens with optical corrective power meant to be mounted on a pair of spectacles – coating of the lens through appropriated treatments to improve vision and ensure protection of the wearer or 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 40 % of the ex-works price of the product

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 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, or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	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

Heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3)
Chapter 96	Miscellaneous manufactured articles	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
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product

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(1) For the special conditions relating to 'specific process(es)', see Introductory Notes 8.1 to 8.3.

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

(3) See Introductory Note 7.

(4) See Introductory Note 9.

ANNEX III

TEXT OF THE ORIGIN DECLARATION

Albanian version

Eksportuesi i produkteve të mbuluara nga ky dokument (autorizim doganor Nr. ..... [1]) deklaron që përveç rasteve kur tregohet qartësisht ndryshe, këto produkte janë me origjine preferenciale ……..[2] n në përputhje me Rregullat kalimtare të origjinës.

Arabic version

يصرح مصدر المنتجات التي تشملها هذه الوثيقة (التصريح الجمركي رقم .....(١)) باستثناء ما ينص بوضوح على خلاف ذلك، بأن هذه المنتجات من منشأ تفضيلي من .....(٢) طبقًا لقواعد المنشأ الانتقالية.

Bosnian version

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlaštenje br. .... (1)) izjavljuje da su, osim ako je to drugačije izričito navedeno, ovi proizvodi ..... (2) preferencijalnog porijekla u skladu sa prijelaznim pravilima porijekla.

Bulgarian version

Износителят на продуктите, обхванати от този документ (митническо разрешение №……[1]) декларира, че освен където ясно е отбелязано друго, тези продукти са с ……..[2] преференциален произход съгласно преходните правила за произход.

Croatian version

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlaštenje br. ……[1]) izjavljuje da su, osim ako je drukčije izričito navedeno, ovi proizvodi ……..[2] preferencijalnog podrijetla prema prijelaznim pravilima o podrijetlu.

Czech version

Vývozce výrobků uvedených v tomto dokumentu (číslo povolení ……[1]) prohlašuje, že podle přechodných pravidel původu mají tyto výrobky kromě zřetelně označených preferenční původ v …….[2].

Danish version

Eksportøren af varer, der er omfattet af nærværende dokument (toldmyndighedernes tilladelse nr. ……[1]) erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ……..[2] i henhold til overgangsreglerne for oprindelse.

Dutch version

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. ……[1]), verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële …….[2] oorsprong zijn in overeenstemming met de overgangsregels van oorsprong.

English version

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

Estonian version

Käesoleva dokumendiga hõlmatud toodete eksportija (tolliasutuse luba nr. …… [1]) deklareerib, et päritolureeglite üleminekueeskirjade kohaselt on need tooted …….. [2] sooduspäritolu, välja arvatud juhul, kui on selgelt osutatud teisiti.

Faeroese version

Útflytarin av vørunum, sum hetta skjal fevnir um (tollvaldsins loyvi nr. … [(1)]) váttar, át um ikki nakað annað er tilskilað, eru hesar vørur upprunavørur … [(2)] sambært skiftisreglunum um uppruna.

Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupa n:o ……[1]) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja……..[2] alkuperätuotteita siirtymäkauden alkuperäsääntöjen nojalla.

French version

L'exportateur des produits couverts par le présent document (autorisation douanière nº ……[1]) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ……..[2] selon les règles d'origine transitoires.

German version

Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. …… [1]) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anders angegeben, präferenzbegünstigte …….. [2] Ursprungswaren gemäß den Übergangsregeln für den Ursprung sind.

Georgian version

ამ დოკუმენტით წარმოდგენილი საქონლის ექსპორტიორი (საბაჟოორგანოს მიერ მ ინიჭებული ავტორიზაციის No.....[1]) აცხადებს, რომეს საქონელი არის .....[2] შე ღავათიანიწარმოშობის, გარდამავალი წარმოშობის წესების შესაბამისად, თუ სხვარ ამ არ არის პირდაპირ მითითებული.

Greek version

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ' αριθ. ……[1]) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής ..... [2] σύμφωνα με τους μεταβατικούς κανόνες καταγωγής.

Hebrew version

היצואן של הטובין המכוסים במסמך זה (אישור מכס מס'.....)[1] (מצהיר בי מקורם של הטובין הללו המועדף
ב_____ [2] בהתאם לכללי המעבר, אלא אם כן צוין אחרת במפורש.

Hungarian version

A jelen okmányban szereplő termékek exportőre (vámfelhatalmazási szám: ……[1]) kijelentem, hogy eltérő egyértelmű jelzés hiányában a termékek az átmeneti származási szabályok szerint preferenciális ……..[2] származásúak.

Icelandic version

Útflytjandi framleiðsluvara sem skjal þetta tekur til (leyfi tollyfirvalda nr. .....[(1)]), lýsir því yfir að vörurnar séu, ef annars er ekki greinilega getið, af .....[(2)] uppruna samkvæmt upprunareglum á umbreytingartímabili.

Italian version

L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale n. …… [1]) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale …….. [2] conformemente alle norme di origine transitorie.

Latvian version

To produktu eksportētājs, kuri ietverti šajā dokumentā (muitas atļauja Nr. …… [1]) deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir……..[2] preferenciāla izcelsme saskaņā ar pārejas noteikumiem par izcelsmi.

Lithuanian version

Šiame dokumente nurodytų produktų eksportuotojas (muitinės leidimo Nr. …… [1]) deklaruoja, kad, jeigu aiškiai nenurodyta kitaip, šie produktai turi ……..[2] lengvatinės kilmės statusą pagal pereinamojo laikotarpio kilmės taisykles.

Macedonian version

Извозникот на производите што ги покрива овој документ (царинско одобрение бр. …… [(1)]) изјавува дека, освен ако тоа не е јасно поинаку назначено, овие производи се со .....……. [(2)] преференцијално потекло.

Maltese version

L-esportatur tal-prodotti koperti minn dan id-dokument (awtorizzazzjoni tad-dwana nru……[1]) jiddikjara li, ħlief fejn indikat mod ieħor b'mod ċar, dawn il-prodotti huma ta' oriġini preferenzjali …….[2] skont ir-regoli ta' oriġini tranżizzjonali

Montenegrin version

Извозник производа обухваћених овом исправом (царинско овлашћење бр. .....[(1)]) изјављује да су, осим ако је другачије изричито наведено, ови производи .....[(2)] преференцијалног поријекла, у складу са транзиционим правилима поријекла.

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlašćenje br. .... [1]) izjavljuje da su, osim ako je drugačije izričito navedeno, ovi proizvodi ……. [2] preferencijalnog porijekla u skladu sa tranzicionim pravilima porijekla.

Norwegian version

Eksportøren av produktene omfattet av dette dokument (tollmyndighetenes autorisasjonsnr……[(1)]) erklærer at disse produktene, unntatt hvor annet er tydelig angitt, har … preferanseopprinnelse i henhold til overgangsreglene for opprinnelse [(2)] .

Polish version

Eksporter produktów objętych tym dokumentem („upoważnienie władz celnych nr……[1]) deklaruje, że z wyjątkiem gdzie jest to wyraźnie określone, produkty te mają ……..[2] preferencyjne pochodzenie zgodnie z przejściowymi regułami pochodzenia.

Portuguese version

O exportador dos produtos cobertos pelo presente documento (autorização aduaneira n.º..... [1]) declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial ……..[2] de acordo com as regras de origem transitórias.

Romanian version

Exportatorul produselor care fac obiectul prezentului document (autorizația vamală nr. ……[1]) declară că, exceptând cazul în care se indică altfel în mod clar, aceste produse sunt de origine preferențială ……...[2] în conformitate cu regulile de origine tranzitorii.

Serbian version

Извозник производа обухваћених овом исправом (царинско овлашћење бр. ..... [(1)]) изјављује да су, осим ако је другачије изричито наведено, ови производи ..... [(2)] преференцијалног порекла, у складу са прелазним правилима о пореклу.

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlašćenje br..... [(1)]) izjavljuje da su, osim ako je drugačije izričito navedeno, ovi proizvodi ..... [(2)] preferencijalnog porekla, u skladu sa prelaznim pravilima o poreklu.

Slovak version

Vývozca výrobkov uvedených v tomto dokumente (číslo povolenia ……[1]) vyhlasuje, že pokiaľ nie je zreteľne uvedené inak, tieto výrobky majú v súlade s prechodnými pravidlami pôvodu preferenčný pôvod v ……...[2].

Slovenian version

Izvoznik blaga, zajetega s tem dokumentom (pooblastilo carinskih organov št .....[(1)]), izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno .....[(2)] poreklo v skladu s prehodnimi pravili o poreklu.

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera n.º…… [1]) declara que, excepto donde se indique claramente lo contrario, estos productos son de origen preferencial…….. [2] con arreglo a las normas de origen transitorias.

Swedish version

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr. ……[1]) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande …….[2] ursprung i enlighet med övergångsbestämmelserna om ursprung.

Turkish version

Bu belge kapsamındaki ürünlerin ihracatçısı (gümrük yetki No: ..... [(1)]), aksi açıkça belirtilmedikçe, bu ürünlerin geçiş menşe kurallarına göre ..... [(2)] tercihli menşeli olduğunu beyan eder

Ukrainian version

Експортер продукції, на яку поширюється цей документ (митний дозвіл № ……. [1]) заявляє, що, за винятком випадків, де це явно зазначено, ця продукція має ……..[2] преференційне походження згідно з перехідними правилами походження.”.

.....

(Place and date) [3]

.....

(Signature of the exporter, in addition the name of the person signing the declaration has to be indicated in clear script) [4]

[1] When the origin declaration is made out by an approved exporter, the authorisation number of the approved exporter must be entered in this space. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

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

[3] These indications may be omitted if the information is contained on the document itself.

[4] In cases where the exporters is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

ANNEX IV

SPECIMENS OF MOVEMENT CERTIFICATE EUR.1 AND APPLICATION FOR A MOVEMENT CERTIFICATE EUR.1

PRINTING INSTRUCTIONS

1. Each form shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m^2. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

2. The competent authorities of the Parties may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE EUR.1

1. Exporter (Name, full address, country)	**EUR.1** **No A** 000.000 See notes overleaf before completing this form.	
	2. Certificate used in preferential trade between ..... **and** ..... (Insert appropriate countries, groups of countries or territories)	
3. Consignee (Name, full address, country) (Optional)	**4. Country, group of countries or territory in which the products are considered as originating**	**5. Country, group of countries or territory of destination**
6. Transport details (Optional)	**7. Remarks**	

8. Item number; Marks and numbers; Number and kind of packages [(1)]; Description of goods	**9. Gross mass (kg) or other measure (litres, m^3, etc.)**	**10. Invoices** (Optional)

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

<table>
<tr>
<td>11. CUSTOMS ENDORSEMENT
Declaration certified
Export document(2)
Form ..... No ……...
Of …….
Customs office .....……
Issuing country or territory ..... Stamp
.....
.....
Place and date …….....
.....
…….....
(Signature)</td>
<td>12. DECLARATION BY THE EXPORTER
I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.

Place and date …….....

.....
(Signature)</td>
</tr>
<tr>
<td>13. REQUEST FOR VERIFICATION, to

Verification of the authenticity and accuracy of this certificate is requested.

.....…….....
(Place and date)

Stamp

.....……
(Signature)</td>
<td>14. RESULT OF VERIFICATION

Verification carried out shows that this certificate(1)

☐ was issued by the customs office indicated and that the information contained therein is accurate.

☐ does not meet the requirements as to authenticity and accuracy (see remarks appended).

.....……..
(Place and date)

Stamp

.....……
(Signature)</td>
</tr>
</table>

(1) Insert X in the appropriate box.

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

NOTES

1. Certificate must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the Customs authorities of the issuing country or territory.

2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.

3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

APPLICATION FOR A MOVEMENT CERTIFICATE EUR.1

<table>
<tr><td colspan="2">1. Exporter (Name, full address, country)</td><td colspan="3">EUR.1 No A 000.000
See notes overleaf before completing this form.
2. Application for a certificate to be used in preferential trade between
.....
and
.....
(Insert appropriate countries or groups of countries or territories)</td></tr>
<tr><td colspan="2">3. Consignee (Name, full address, country) (Optional)</td><td colspan="2">4. Country, group of countries or territory in which the products are considered as originating</td><td>5. Country, group of countries or territory of destination</td></tr>
<tr><td colspan="2">6. Transport details (Optional)</td><td colspan="3">7. Remarks</td></tr>
<tr><td colspan="3">8. Item number; Marks and numbers; Number and kind of packages[1]; Description of goods</td><td>9. Gross mass (kg) or other measure (litres, m³, etc.)</td><td>10. Invoices (Optional)</td></tr>
</table>

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

DECLARATION BY THE EXPORTER

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

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

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

.....

.....

.....

.....

SUBMIT the following supporting documents[6]:

.....

.....

.....

.....

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

REQUEST the issue of the attached certificate for those goods.

.....

(Place and date)

.....

(Signature)

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

ANNEX V

SPECIAL CONDITIONS CONCERNING PRODUCTS ORIGINATING IN CEUTA AND MELILLA

Sole Article

1. Providing they comply with the non-alteration rule of Article 14 of Appendix A, the following shall be considered as:

   (1) products originating in Ceuta and Melilla:

      (a) products wholly obtained in Ceuta and Melilla;

      (b) products obtained in Ceuta and Melilla in the manufacture of which products other than products wholly obtained in Ceuta and Melilla are used, provided that:

         (i) the said products have undergone sufficient working or processing within the meaning of Article 4 of Appendix A; or

         (ii) those products originate in Israel or in the European Union, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 6 of this Appendix;

   (2) products originating in Israel:

      (a) products wholly obtained in Israel;

      (b) products obtained in Israel, in the manufacture of which products other than products wholly obtained are used, provided that:

         (i) the said products have undergone sufficient working or processing within the meaning of Article 4 of Appendix A; or

         (ii) those products originate in Ceuta and Melilla or in the European Union, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 6 of Appendix A.

2. Ceuta and Melilla shall be considered as a single territory.

3. The exporter or his authorised representative shall enter the name of the exporting Party and 'Ceuta and Melilla' in Box 2 of movement certificates EUR.1 or on origin declarations. In addition, in the case of products originating in Ceuta and Melilla, this shall be indicated in Box 4 of movement certificates EUR.1 or on origin declarations.

4. The Spanish customs authorities shall be responsible for the application of these Rules in Ceuta and Melilla.

ANNEX VI

SUPPLIER'S DECLARATION

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

SUPPLIER'S DECLARATION
for goods which have undergone working or processing in applying Contracting Parties without having obtained preferential origin status

I, the undersigned, supplier of the goods covered by the annexed document, declare that:

1. The following materials which do not originate in [indicate the name of the relevant applying Contracting Parties] have been used in [indicate the name of the relevant applying Contracting Parties] to produce these goods:

Description of the goods supplied(1)	Description of non-originating materials used	Heading of non-originating materials used(2)	Value of non-originating materials used(2)(3)
		Total value	

2. All the other materials used in [indicate the name of the relevant applying Contracting Parties] to produce those goods originate in [indicate the name of the relevant applying Contracting Parties];

3. The following goods have undergone working or processing outside [indicate the name of the relevant applying Contracting Parties] in accordance with Article 13 of Appendix A and have acquired the following total added value there:

Description of the goods supplied	Total added value acquired outside [indicate the name of the relevant applying Contracting Parties] (4)
	(Place and date)
	(Address and signature of the supplier; in addition the name of the person signing the declaration

has to be indicated in clear script)

---

(1) When the invoice, delivery note or other commercial document to which the declaration is annexed relates to different kinds of goods, or to goods which do not incorporate non-originating materials to the same extent, the supplier must clearly differentiate them.

Example:

The document relates to different models of electric motor of heading 8501 to be used in the manufacture of washing machines of heading 8450. The nature and value of the non-originating materials used in the manufacture of those motors differ from one model to another. The models must therefore be differentiated in the first column and the indications in the other columns must be provided separately for each of the models to make it possible for the manufacturer of washing machines to make a correct assessment of the originating status of his products depending on which model of electrical motor he uses.

(2) The indications requested in those columns should only be given if they are necessary.

Examples:

The rule for garments of ex Chapter 62 says Weaving combined with making-up including cutting of fabric may be used. If a manufacturer of such garments in an Applying Contracting Party uses fabric imported from the European Union which has been obtained there by weaving non-originating yarn, it is sufficient for the European Union supplier to describe in his declaration the non-originating material used as yarn, without it being necessary to indicate the heading and value of such yarn.

A producer of iron of heading 7217 who has produced it from non-originating iron bars should indicate in the second column 'bars of iron'. Where this wire is to be used in the production of a machine, for which the rule contains a limitation for all non-originating materials used to a certain percentage value, it is necessary to indicate in the third column the value of non-originating bars.

(3) 'Value of materials' means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in [indicate the name of the relevant applying Contracting Party(ies)].

The exact value for each non-originating material used must be given per unit of the goods specified in the first column.

(4) 'Total added value' shall mean all costs accumulated outside [indicate the name of the relevant applying Contracting Party(ies)], including the value of all materials added there. The exact total added value acquired outside [indicate the name of the relevant applying Contracting Party(ies)] must be given per unit of the goods specified in the first column.

ANNEX VII

LONG-TERM SUPPLIER'S DECLARATION

The long-term supplier's declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

LONG-TERM SUPPLIER'S DECLARATION
for goods which have undergone working or processing in an applying Contracting Party without having obtained preferential origin status

I, the undersigned, supplier of the goods covered by the annexed document, which are regularly supplied to[(1)] ……., declare that:

1. The following materials which do not originate in [indicate the name of the relevant applying Contracting Party(ies)] have been used in [indicate the name of the relevant applying Contracting Party(ies)] to produce these goods:

Description of the goods supplied[(2)]	Description of non-originating materials used	Heading of non-originating materials used[(3)]	Value of non-originating materials used[(3)(4)]
		Total value	

2. All the other materials used in [indicate the name of the relevant applying Contracting Party(ies)] to produce those goods originate in [indicate the name of the relevant applying Contracting Party(ies)];

3. The following goods have undergone working or processing outside [indicate the name of the relevant applying Contracting Party(ies)] in accordance with Article 13 of Appendix A and have acquired the following total added value there:

Description of the goods supplied	Total added value acquired outside [indicate the name of the relevant applying Contracting Party(ies)][(5)]

This declaration is valid for all subsequent consignments of those goods dispatched from……

to……[(6)]

I undertake to inform ……..[1] immediately if this declaration is no longer valid.

(Place and date)
(Address and signature of the supplier; in addition the name of the person signing the declaration has to be indicated in clear script)

---

[1] Name and address of the customer.

[2] When the invoice, delivery note or other commercial document to which the declaration is annexed relates to different kinds of goods, or to goods which do not incorporate non-originating materials to the same extent, the supplier must clearly differentiate them.

Example:

The document relates to different models of electric motor of heading 8501 to be used in the manufacture of washing machines of heading 8450. The nature and value of the non-originating materials used in the manufacture of those motors differ from one model to another. The models must therefore be differentiated in the first column and the indications in the other columns must be provided separately for each of the models to make it possible for the manufacturer of washing machines to make a correct assessment of the originating status of his products depending on which model of electrical motor he uses.

[3] The indications requested in these columns should only be given if they are necessary.

Examples:

The rule for garments of ex Chapter 62 says Weaving combined with making-up including cutting of fabricmay be used. If a manufacturer of such garments in an Applying Contracting Party uses fabric imported from the European Union which has been obtained there by weaving non-originating yarn, it is sufficient for the European Union supplier to describe in his declaration the non-originating material used as yarn, without it being necessary to indicate the heading and value of such yarn.

A producer of iron of heading 7217 who has produced it from non-originating iron bars should indicate in the second column 'bars of iron'. Where this wire is to be used in the production of a machine, for which the rule contains a limitation for all non-originating materials used to a certain percentage value, it is necessary to indicate in the third column the value of non-originating bars.

[4] 'Value of materials' means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in [indicate the name of the relevant applying Contracting Party(ies)].

The exact value for each non-originating material used must be given per unit of the goods specified in the first column.

[5] 'Total added value' shall mean all costs accumulated outside [indicate the name of the relevant applying Contracting Party(ies)], including the value of all materials added there. The exact total added value acquired outside [indicate the name of the relevant applying Contracting Party(ies)] must be given per unit of the goods specified in the first column.

[6] Insert dates. The period of validity of the long-term supplier's declaration should not normally exceed 12 months, subject to the conditions laid down by the customs authorities of the applying Contracting Party where the long-term supplier's declaration is made out.