

No. 30114

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**FINLAND
and
LATVIA**

Protocol regarding temporary arrangements on trade and economic cooperation (with annexes). Signed at Helsinki on 26 November 1992

Authentic text: English.

Registered by Finland on 8 July 1993.

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**FINLANDE
et
LETTONIE**

Protocole relatif à des arrangements temporaires en matière de commerce et de coopération économique (avec annexes). Signé à Helsinki le 26 novembre 1992

Texte authentique : anglais.

Enregistré par la Finlande le 8 juillet 1993.

PROTOCOL¹ REGARDING TEMPORARY ARRANGEMENTS ON
TRADE AND ECONOMIC CO-OPERATION BETWEEN THE RE-
PUBLIC OF FINLAND AND THE REPUBLIC OF LATVIA

The Republic of Finland and the Republic of Latvia,

Desirous of creating favourable conditions for the development and diversification of trade and for the promotion of commercial and economic co-operation in areas of common interest on the basis of equality, mutual benefit and international law,

Taking into consideration the Final Act of the Conference on Security and Co-operation in Europe,² the Paris Charter,³ and in particular the principles contained in the final document of the Bonn Conference on Economic Co-operation in Europe,⁴

Recalling the traditional trade and economic links between Finland and Latvia, and taking into account their respective levels of economic development,

Taking into account the respective economic policies of the Parties and the favourable effect of the economic transformation under way in Latvia on their trade and economic relations,

¹ Came into force on 1 May 1993, i.e., the first day of the month following the exchange of the instruments of approval, which took place on 16 April 1993, in accordance with article 13.

² *International Legal Materials*, vol. 14 (1975), p. 1292 (American Society of International Law).

³ *Ibid.*, *Official Records of the General Assembly, Forty-fifth session*, document A/45/859.

⁴ *Ibid.*

Noting that substantially all trade between Finland and Latvia has taken place without customs duties and charges having equivalent effect,

Determined to continue the liberalized trade regime between Finland and Latvia, *mutatis mutandis*, to the extent and under the conditions previously in force,

Resolved to develop further their relations in the field of trade in accordance with the principles of the General Agreement on Tariffs and Trade,¹

Considering that no provision of this Protocol may be interpreted as exempting the Parties from the rights and obligations devolving upon them from other international agreements,

Have agreed as follows:

Article 1

The objective of this Protocol is to promote the expansion of trade and harmonious development of economic relations between the Parties and thus to foster in them the advance of economic activity, the improvement of living and employment conditions, increased productivity, financial stability and fair conditions of competition in their mutual trade.

¹United Nations, *Treaty Series*, vol. 55, p. 187.

Article 2

1. The trade between the Parties is conducted free of customs duties and other charges having equivalent effect, except as provided for in Annex (I).

2. The trade between the Parties is conducted free of quantitative restrictions or measures having equivalent effect, except as provided for in Annex (II).

3. This Article applies to products originating in the Republic of Finland or in the Republic of Latvia, which fall within Chapters 25-97 of the Harmonized Commodity Description and Coding System.¹

4. The Joint Commission will decide on measures applicable to products, which fall within Chapters 1-24 of the Harmonized Commodity Description and Coding System.

Article 3

The Parties undertake to conduct their relations in the field of trade and economic endeavour according to the principles and rules of the General Agreement on Tariffs and Trade.

¹ See "International Convention on the Harmonized Commodity Description and Coding System", in United Nations, *Treaty Series*, vol. 1503, p. 3.

Article 4

The Parties shall explore all avenues to promote trade and economic co-operation between them including fostering a favourable climate for investments, joint ventures and sub-contracting, facilitating trade promotion activities, protection of intellectual, industrial and commercial property rights and, as a temporary measure, utilizing barter, buy-back and counter-trade arrangements in contracts between economic operators when payments in freely convertible currencies are not feasible. Individual economic operators may agree to any payment terms consistent with the respective laws of the Parties.

Article 5

Annex (III) to this Protocol lays down the rules of origin.

Article 6

The Parties undertake to examine, in light of any relevant factor, the possibility of developing and deepening their relations in order to extend them to fields not covered by this Protocol, in particular to investment protection, economic assistance as well as economic, industrial and scientific co-operation.

Article 7

1. A Joint Commission is hereby established, which shall be responsible for the administration of this Protocol and shall review its implementation. For this purpose it shall follow closely the development of the trade and economic co-operation between the Parties and take any such measure which is necessary to improve and further develop those relations. The decisions of the Joint Commission shall be put into effect by the Parties in accordance with their own procedures.

2. For the purpose of the proper implementation of the Protocol the Parties shall exchange information and, at the request of either Party, shall hold consultations within the Joint Commission.

3. The Joint Commission shall adopt its own rules of procedure.

Article 8

1. The Joint Commission shall consist of representatives of Finland, on the one hand, and of representatives of Latvia on the other.

2. The Joint Commission shall act by consensus.

3. The Joint Commission may decide, when permitted under the constitutional or other legal requirements of the Parties, to amend this Protocol in accordance

with the conditions to be laid down in its rules of procedure.

Article 9

1. Each Party shall preside alternately over the Joint Commission, in accordance with the arrangements to be laid down in its rules of procedure.

2. The Chairman shall convene the meetings of the Joint Commission at least once a year in order to review the general functioning of the Protocol. The Joint Commission shall, in addition, meet whenever special circumstances so require, at the request of either Party, in accordance with the conditions to be laid down in its rules of procedure.

3. The Joint Commission may decide to set up any working group that can assist it in carrying out its duties.

Article 10

1. If an increase in imports of a given product originating in the territory of one of the Parties occurs in quantities or under conditions as to cause, or threaten to cause disruption to the domestic market or production of the other Party, the Party concerned may request that consultations on the situation be held without delay in the Joint

Commission with a view to finding a mutually satisfactory solution.

2. The Party requesting such a consultation shall immediately inform the other Party of the disruption and supply the latter with all relevant information required for a thorough examination in the Joint Commission.

3. In the absence of any mutually satisfactory solution in the Joint Commission within three months of the matter being referred to it, the Party concerned may apply any safeguard measures necessary to remedy the situation.

4. Where exceptional circumstances requiring immediate action make prior examination impossible, the Party concerned may apply forthwith the precautionary measures strictly necessary to remedy the situation.

5. In the selection of measures under this Article priority must be given to those which least disturb the functioning of this Protocol.

Article 11

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

Article 12

Either Party may denounce this Protocol by means of a written notification to the other Party. The Protocol shall cease to be in force three months after the date of such notification.

Article 13

This Protocol shall be subject to approval by the Parties in accordance with their own procedures. The documents confirming such an approval are to be exchanged through diplomatic channels. The Protocol shall enter into force on the first day of the month following the exchange of such documents.

Done at Helsinki on 26 November 1992 in two originals in the English language.



For the Government
of the Republic of Finland:



For the Government
of the Republic of Latvia:

¹ Esko Aho.

² Ivars Godmanis.

ANNEX I

LIST OF PRODUCTS TO WHICH THE PROVISIONS OF ARTICLE
2 PARAGRAPH 1 DO NOT APPLY, WHEN EXPORTED FROM
LATVIA

Chapter 25

- 2520.00000 Gypsum; anhydride; plasters (consisting
of calcined gypsum or calcium sulphate)
whether or not coloured, with or without
small quantities of accelerators or
retarders
- 2521.00000 Limestone flux; limestone and other
calcareous stone, of a kind used for the
manufacture of lime or cement

Chapter 41

- 4101.00000 Raw hides and skins of bovine or equine
animals (fresh, or salted, dried, limed,
pickled or otherwise preserved, but not
tanned, parchment-dressed or further
prepared), whether or not dehaired or
split

Chapter 44

- 4401.10000 Fuel wood, in logs, in billets, in twigs,
in faggots or in similar forms
- 4401.10002 Firewood up to 1 m in length, over 6 cm
in diameter
- 4401.20000 Sawdust and wood in chips
- 4401.21000 Coniferous
- 4401.21010 Wood in chips
- 4401.21011 Fir trees
- 4401.21012 Other
- 4401.21020 Sawdust
- 4401.21021 Fir trees
- 4401.21022 Other
- 4401.22000 Non-coniferous
- 4401.22010 Wood in chips
- 4401.22020 Sawdust
- 4403.00000 Wood in the rough, whether or not
stripped of bark or sapwood, or roughly
squared:
- 4403.20000 Other, coniferous
- 4403.20010 Ordinary fir trees, regardless of
diameter or length
- 4403.20020 Other coniferous

- 4403.20021 Length not exceeding 3 m, diameter 6-14 cm
- 4403.20022 Length exceeding 2 m, diameter up to 14 cm
- 4403.20023 Length exceeding 2 m, diameter 14-24 cm
- 4403.20024 Length exceeding 2 m, diameter over 26 cm
- 4403.90000 Other
- 4403.90001 Length not exceeding 3 m, diameter 8-14 cm
- 4403.90002 Length exceeding 3 m, diameter up to 14 cm
- 4403.90003 Length exceeding 2 m, diameter 14-24 cm
- 4403.90004 Length exceeding 1,6 m, diameter 26 cm and over
- 4407.00000 Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm
- 4407.00001 Not sawed
- 4407.00002 Sawed, details
- 4407.00003 Packing sets
- 4407.00004 Details of pallets
- 4407.00005 Planed saw-timber and details

Chapter 72

- 7204.00000 Ferrous waste and scrap; remelting scrap ingots of iron or steel

Chapter 74

- 7404.00000 Copper waste and scrap

Chapter 75

- 7503.00000 Nickel waste and scrap

Chapter 76

- 7602.00000 Aluminium waste or scrap

Chapter 78

- 7802.00000 Lead waste and scrap

Chapter 79

- 7902.00000 Zinc waste and scrap

Chapter 80

- 8002.00000 Tin waste and scrap

Chapter 89

- 8908.00000 Vessels and other floating structures for breaking up

ANNEX II

LIST OF PRODUCTS TO WHICH THE PROVISIONS OF
ARTICLE 2 PARAGRAPH 2 DO NOT APPLY, WHEN
EXPORTED FROM FINLAND

ex. 72.04 Ferrous waste and scrap

ex. 89.08 Vessels for breaking up

A N N E X III

CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"
AND METHODS OF ADMINISTRATIVE CO-OPERATION

TITLE I

Definition of the concept of "originating products"

ARTICLE 1

1. For the purpose of implementing this Protocol, and without prejudice to the provisions of Article 2, the following products shall be considered as products originating in Finland or in Latvia:
 - (a) products wholly obtained in Finland or in Latvia within the meaning of Article 4;
 - (b) products obtained in Finland or in Latvia incorporating materials which have not been wholly obtained there, provided that:
 - (i) such materials have undergone sufficient working or processing in Finland or in Latvia within the meaning of Article 5, or that
 - (ii) such materials originate in the other Party to this Protocol, within the meaning of this Annex, or that
 - (iii) such materials originate in Estonia or in Lithuania in application of the origin rules in the Protocols establishing¹ Free Trade Areas between Finland on the one side and Estonia or Lithuania² on the other, in so far as the said rules are identical to those of this Annex.
2. For products obtained in Latvia the provisions of paragraph 1 (b) (iii) may be applied only on condition that the necessary administrative co-operation between Latvia, Estonia and Lithuania for the implementation of these provisions has been established in accordance with the provisions of this Annex.

¹ See "Protocol regarding temporary arrangements on trade and economic co-operation between the Republic of Finland and the Republic of Estonia, signed at Tallinn on 13 February 1992", in the United Nations, *Treaty Series*, vol. 1705, No. I-29490.

² See "Protocol regarding temporary arrangements on trade and economic co-operation between the Republic of Finland and the Republic of Lithuania", signed at Vilnius on 5 June 1992", in the United Nations, *Treaty Series*, vol. 1712, No. I-29615.

ARTICLE 2

1. Notwithstanding the provisions of sub-paragraphs (b) (ii) and (iii) of paragraph 1 of Article 1, products originating within the meaning of this Annex, in Finland or in Latvia or in Estonia or in Lithuania in application of the origin rules referred to in sub-paragraph (b) (iii) of paragraph 1 of Article 1, and exported from one Party to this Protocol to the other in the same state or having undergone in the exporting State no working or processing going beyond that referred to in paragraph 5 of Article 5, retain their origin.
2. For the purpose of implementing paragraph 1, where products originating in Finland and in Latvia or in one or both Parties to this Protocol and Estonia and/or Lithuania are used and those products have undergone no working or processing in the exporting State going beyond that referred to in paragraph 5 of Article 5, the origin is determined by the product with the highest customs value or, if this is not known and cannot be ascertained, with the highest first ascertainable price paid for the products in that State.

ARTICLE 3

(This Annex does not contain an Article 3).

ARTICLE 4

The following shall be considered as wholly obtained in Finland or in Latvia within the meaning of sub-paragraph (a) of paragraph 1 of Article 1:

- (a) mineral products extracted from its soil or from its seabed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea by its vessels;
- (g) products made aboard its factory ships exclusively from products referred to in sub-paragraph (f);

- (h) used articles collected there fit only for the recovery of raw materials, subject to Note 5a on used tyres contained in Appendix I to this Annex;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) goods produced there exclusively from products specified in sub-paragraphs (a) to (i).

ARTICLE 5

1. The expressions "Chapters" and "headings" used in this Annex shall mean the chapters and the headings (four digit codes) used in the Nomenclature which makes up the "Harmonized Commodity Description and Coding System" (hereinafter referred to as the Harmonized System or HS).
The expression "classified" shall refer to the classification of a product or material within a particular heading.
2. For the purposes of Article 1, non-originating materials are considered to be sufficiently worked or processed when the product obtained is classified within a heading which is different from those in which all the non-originating materials used in its manufacture are classified, subject to the provisions of paragraphs 3, 4 and 5.
3. For a product mentioned in columns 1 and 2 of the List in Appendix II to this Annex, the conditions set out in column 3 for the product concerned must be fulfilled instead of the rule in paragraph 2.
4. For the products of Chapters 84 to 91 inclusive, as an alternative to satisfying the conditions set out in column 3, the exporter may opt to apply the conditions set out in column 4 instead.
5. For the purpose of implementing sub-paragraph (b) (i) of paragraph 1 of Article 1, the following shall still be considered as insufficient working or processing to confer the status of originating product, whether or not there is a change of heading:
 - (a) Operations to ensure the preservation of merchandise in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
 - (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
 - (c) (i) changes of packing and breaking up and assembly of consignments;

- (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packing operations;
- (d) affixing marks, labels or other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Annex to enable them to be considered as originating products;
- (f) simple assembly of parts of articles to constitute a complete article;
- (g) a combination of two or more operations specified in subparagraphs (a) to (f);
- (h) slaughter of animals.

ARTICLE 6

1. The term "value" in the List in Appendix II to this Annex shall mean the customs value at the time of the import of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the territory concerned.

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

2. The term "ex-works price" in the List in Appendix II shall mean the ex-works price of the product obtained minus any internal taxes which are, or may be, repaid when the product obtained is exported.

ARTICLE 7

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

TITLE II

Methods for administrative co-operation

ARTICLE 8

1. Originating products within the meaning of this Annex shall, on importation into Finland or Latvia benefit from the Protocol upon submission of one of the following documents:
 - (a) an EUR.1 movement certificate, hereinafter referred to as an "EUR.1 certificate" or an EUR.1 certificate, valid for a long term, and invoices referring to such certificate made out in accordance with Article 13. A specimen of the EUR.1 certificate is given in Appendix III to this Annex;
 - (b) an invoice bearing the exporter's declaration as given in Appendix IV to this Annex, made out in accordance with Article 13;
 - (c) an invoice bearing the exporter's declaration as given in Appendix IV to this Annex, made out by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed 5 110 units of account.
2. The following originating products within the meaning of this Annex shall, on importation into Finland or Latvia, benefit from the Protocol without it being necessary to produce any of the documents referred to in paragraph 1:
 - (a) products sent as small packages from private persons to private persons, provided that the value of the products does not exceed 365 units of account;
 - (b) products forming part of travellers' personal luggage, provided that the value of the products does not exceed 1 025 units of account.

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

Importations which are occasional and consist solely of goods for the personal use of the recipients or travellers or their families shall not be considered as importations by way of trade if it is evident from the nature and quantity of the goods that no commercial purpose is in view.

3. Amounts in the national currency of the exporting Party to the Protocol equivalent to the amounts expressed in units of account shall be fixed by the exporting State and communicated to the other Party to the Protocol. When the amounts are higher than the corresponding amounts fixed by the importing State, the importing State shall accept them if the goods are invoiced in the currency of the exporting State.

If the goods are invoiced in the currency of the other Party to the Protocol, of Estonia or of Lithuania, the importing State shall recognize the amount notified by the State concerned.

4. The equivalent of a unit of account in the currencies of Finland, Latvia, Estonia and Lithuania shall be the amounts specified in Appendix VI to this Annex.
5. The amounts expressed in units of account should be reviewed whenever necessary but at least every second year.
6. Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment and included in the price thereof or are not separately invoiced are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.
7. Sets, within the meaning of General Rule 3 of the Harmonized System, shall be regarded as originating when all component articles are originating products. Nevertheless, when a set is composed of originating and non-originating articles, the set as a whole shall be regarded as originating provided that the value of the non-originating articles does not exceed 15 per cent of the ex-works price of the set.

ARTICLE 9

1. An EUR.1 certificate shall be issued by the customs authorities of the exporting State when the goods to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.
2. The EUR.1 certificate shall be issued by the customs authorities of Finland or of Latvia if the goods to be exported can be considered as products originating in that State within the meaning of Article 1.
3. The customs authorities of Finland or Latvia may, provided that the goods to be covered by the EUR.1 certificates are in its territory, issue EUR.1 certificates under the conditions laid down in this Annex if the goods to be exported can be considered as pro-

ducts originating in Finland or in Latvia or in Estonia or in Lithuania within the meaning of Article 2.

In such cases, the issue of the EUR.1 certificates is subject to the presentation of the evidence of origin issued or made out previously.

4. An EUR.1 certificate may be issued only where it can serve as the documentary evidence required for the purpose of implementing the preferential treatment provided for in this Protocol or the Protocols referred to in sub-paragraph (b) (iii) of paragraph 1 of Article 1.

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

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

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

EUR.1 certificates issued retrospectively must be endorsed with one of the following phrases: "ISSUED RETROSPECTIVELY", "ANNETTU JÄLKIKÄTEEN", "UTFÄRDAT I EFTERHAND", "IZDOTS PEC PRECU EKSPORTA", "TAGANTJÄRELE VÄLJA ANIUD", or "ISLEISTAS RETROSPEKTYVIAI".

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

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

7. The endorsements referred to in paragraph 5 and 6 shall be inserted in the "Remarks" box on the EUR.1 certificate.
8. It shall always be possible to replace one or more EUR.1 certificates by one or more EUR.1 certificates, provided that this is done at the customs office where the goods are located.
9. For the purpose of verifying whether the conditions stated in paragraphs 2 and 3 have been met, the customs authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

10. The provisions of paragraphs 2 to 9 above shall apply, *mutatis mutandis*, to the evidence of origin made out by approved exporters under the conditions set out in Article 13.

ARTICLE 10

1. An EUR.1 certificate shall be issued only on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative, on the form of which a specimen is given in Appendix III to this Annex, which shall be completed in accordance with this Annex.
2. It shall be the responsibility of the customs authorities of the exporting State to ensure that the form referred to in paragraph 1 is properly completed. In particular, they shall check whether the box reserved for the description of the goods has been completed in such a manner as to exclude any possibility of fraudulent additions. To this end, the description of the goods must be given without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.
3. Since the EUR.1 certificate constitutes the documentary evidence for the application of the preferential tariff and quota arrangements laid down in the Protocol, it shall be the responsibility of the customs authorities of the exporting State to take any steps necessary to verify the origin of the goods and to check the other statements on the certificate.
4. When an EUR.1 certificate is issued within the meaning of paragraph 5 of Article 9 after goods to which it relates have actually been exported, the exporter must in the application referred to in paragraph 1:
 - indicate the place and date of exportation of the goods to which the EUR.1 certificate relates,
 - certify that no EUR. 1 certificate was issued at the time of exportation of the goods in question and state the reasons.
5. Applications for EUR.1 certificates and the evidence of origin referred to in the second sub-paragraph of paragraph 3 of Article 9, upon presentation of which new EUR.1 certificates are issued, must be preserved for at least two years by the customs authorities of the exporting State.

ARTICLE 11

1. EUR.1 certificates shall be made out on the form, a specimen of which is given in Appendix III to this Annex. This form shall be printed in one or more of the official languages of the States Parties to this Protocol or in English. EUR.1 certificates shall be made out in one of those languages and in accordance with the provisions of the domestic law of the exporting State; if they are handwritten, they shall be completed in ink in capital letters.
2. The EUR.1 certificate shall be 210 x 297 millimetres. A tolerance of up to plus 8 millimetres or minus 5 millimetres in the length may be allowed. The paper used shall be white-sized writing paper not containing mechanical pulp and weighing not less than 25 grammes per square metre. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
3. The States Parties to this Protocol may reserve the right to print the EUR.1 certificates themselves or may have them printed by printers approved by them. In the latter case, each EUR.1 certificate must include a reference to such approval. Each EUR.1 certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, whether or not printed, by which it can be identified.

ARTICLE 12

1. An EUR.1 certificate must be submitted, within four months of the date of issue by the customs authorities of the exporting State, to the customs authorities of the importing State where the goods are entered, in accordance with the procedures laid down by the State. The said authorities may require a translation of a certificate. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the goods meet the conditions required for the implementation of the Protocol.
2. Without prejudice to paragraph 5 of Article 5, where, at the request of the person declaring the goods at customs, a dismantled or non-assembled article falling within Chapter 84 or 85 of the Harmonized System is imported by instalments under the conditions laid down by the competent authorities, it shall be considered to be a single article and an EUR.1 certificate may be submitted for the whole article upon importation of the first instalment.
3. An EUR.1 certificate which is submitted to the customs authorities of the importing State after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit the certificate

by the final date set is due to *force majeure* or exceptional circumstances.

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

4. The discovery of slight discrepancies between the statements made in the EUR.1 certificate and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the goods shall not *ipso facto* render the certificate null and void, provided it is duly established that the certificate corresponds to the goods.
5. EUR.1 certificates shall be preserved by the customs authorities of the importing State in accordance with the rules in force in that State.
6. Proof that the conditions set out in Article 7 have been met shall be provided by submission to the customs authorities of the importing State of either:
 - (a) a single supporting transport document, made out in the exporting State, under the cover of which the transit country has been crossed; or
 - (b) a certificate issued by the customs authorities of the transit country containing:
 - an exact description of the goods,
 - the date of unloading and reloading of the goods and, where applicable, the names of the ships,
 - certified proof of the conditions under which the goods have stayed in the transit country;
 - (c) or, failing these, any substantiating documents.

ARTICLE 13

1. Notwithstanding paragraphs 1 to 7 of Article 9 and paragraphs 1, 4, and 5 of Article 10, a simplified procedure for the issue of the documentation relating to the evidence of origin shall be applicable under the terms of the provisions set out below.
2. The customs authorities in the exporting State may authorize an exporter, hereinafter referred to as "approved exporter", who makes frequent shipments for which EUR.1 certificates may be issued, and who offers to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the goods, not to submit to the customs office in the exporting State at the

time of export either the goods or the application for an EUR.1 certificate relating to those goods, for the purpose of obtaining an EUR.1 certificate under the conditions laid down in paragraphs 1 to 4 of Article 9.

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

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

4. The authorization referred to in paragraphs 2 and 3 shall stipulate, at the choice of customs authorities, that Box 11, "Customs endorsement", of the EUR.1 certificate must:
 - (a) either be endorsed beforehand with the stamp of the competent customs office of the exporting State and the handwritten or non-handwritten signature of an official of that office; or
 - (b) be endorsed by the approved exporter with a special stamp which has been approved by the customs authorities of the exporting State and corresponds to the specimen given in Appendix V to this Annex; this stamp may be preprinted on the form.

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

5. In the cases referred to in paragraph 4 (a), one of the following phrases shall be entered in Box 7, "Remarks", of the EUR.1 certificate: "Simplified procedure", "Yksinkertaistettu menettely", "Förenklad procedur", "Vienkarsotá procedura", "Lihtsustatud protseduur" or "Supaprastinta procedura". The approved exporter shall if necessary indicate in Box 13, "Request for verification", the name and address of the customs authority competent to verify the EUR.1 certificate.
6. In the case referred to in paragraph 3, the approved exporter shall also enter in box 7 of the EUR.1 certificate one of the following phrases:
 - "LT" certificate valid until ...",
 - "LT-todistus voimassa ... saakka",
 - "LT-certifikat giltigt till ...",
 - "LT-sertifikats ir speka līdz ...",

"Pikaajaline sertifikaat kehtivusega kuni ...",
"LT sartifikatas galioja iki ...",
(date indicated in numerals),
and a reference to the authorization under which the relevant LT certificate has been issued.

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

7. Notwithstanding paragraphs 1 and 3 of Article 12, the LT certificate must be submitted to the customs office of import at or before the first importation of any goods to which it relates. When the importer carries out the customs clearance at several customs offices in the State of importation, the customs authorities may request him to produce a copy of the LT certificate to all of those offices.
8. Where an LT certificate has been submitted to the customs authorities, the evidence of the originating status of the imported goods shall, during the validity of the LT certificate, be given by invoices which satisfy the following conditions:
 - (a) when an invoice includes both goods originating in Finland, Latvia, Estonia or Lithuania and non-originating goods, the exporter shall distinguish clearly between these two categories;
 - (b) the exporter shall state on each invoice the number of the LT certificate which covers the goods and the date of expiry of the certificate and the name(s) of the country or countries in which the goods originate.

The statement on the invoice made by the exporter of the number of the LT certificate with the indication of the country of origin shall constitute a declaration that the goods fulfil the conditions laid down in this Annex for the acquisition of preferential origin status in trade between the States Parties to this Protocol.

The customs authorities of the exporting State may require that the entries, which, under the above provisions, must appear on the invoice, be supported by the manuscript signature followed by the name of the signatory in clear script;
 - (c) the description and the designation of the goods on the invoice shall be in sufficient detail to show clearly that the goods are also listed on the LT certificate to which the invoice refers;
 - (d) the invoices can be made out only for the goods exported during the period of validity of the relevant LT certificate.

They may, however, be produced at the import customs office within four months of the date of their being made out by the exporter.

9. In the framework of the simplified procedures, invoices which satisfy the conditions of this Article may be made out and/or transmitted using telecommunications or electronic data processing methods. Such invoices shall be accepted by the customs of the importing State as evidence of the originating status of the goods imported in accordance with the procedures laid down by the customs authorities there.
10. Should the customs authorities of the exporting State identify that a certificate and/or invoice issued under the provisions of this Article is invalid in relation to any goods supplied, they shall immediately notify the customs authorities of the importing State of the facts.
11. The customs authorities may authorize an approved exporter to make out invoices bearing the declaration given in Appendix IV to this Annex in place of EUR.1 certificates.

The declaration made by the approved exporter on the invoice shall be made out in one of the official languages of the Parties to this Protocol or in English. It shall be signed in manuscript and must either:

- (a) have a reference to the approved exporter's authorization number, or
 - (b) be endorsed by the approved exporter with the special stamp referred to in paragraph 4 (b) which has been approved by the customs authorities of the exporting State. This stamp may be preprinted on the invoice.
12. However, the customs authorities in the exporting State may authorize an approved exporter not to sign the statement in paragraph 8 (b) or the declaration referred to in paragraph 11 given on the invoice, when such invoices are made out and/or transmitted using telecommunications or electronic data processing methods. The said customs authorities shall lay down conditions for the implementation of this paragraph, including, if they so require, a written undertaking from the approved exporter, that he accepts full responsibility for such statement and declaration as if they had in fact been signed in manuscript by him.
 13. In the authorizations referred to in paragraphs 2, 3 and 11 the customs authorities shall specify in particular:
 - (a) the conditions under which the applications for EUR.1 certificates or for LT certificates are made or under which the dec-

laration concerning the origin of the goods is made on the invoice;

- (b) the conditions under which these applications, as well as a copy of the invoices referring to an LT certificate and of the invoices bearing the exporter's declaration, are kept for at least two years. In the case of LT certificates or invoices referring to an LT certificate, this period shall begin from the date of expiry of validity of the LT certificate. These provisions shall also apply to the EUR.1 certificates or LT certificates and the invoices referring to an LT certificate, as well as to invoices bearing the exporter's declaration, having served as the basis for the issue of other evidence of origin, used under the conditions laid down in the second sub-paragraph of paragraph 3 of Article 9.
14. The customs authorities in the exporting State may declare certain categories of goods ineligible for the special treatment provided for in paragraphs 2, 3 and 11.
15. The customs authorities shall refuse the authorizations referred to in paragraphs 2, 3 and 11 to exporters who do not offer all the guarantees which they consider necessary. The customs authorities may withdraw the authorizations at any time. They must do so where the conditions of approval are no longer satisfied or the approved exporter no longer offers those guarantees.
16. The approved exporter may be required to inform the customs authorities, in accordance with the rules which they lay down, of goods to be dispatched by him, so that the competent customs office may make any verification it thinks necessary before the dispatch of the goods.
17. The provisions of this Article shall not prejudice application of the rules of the Parties to this Protocol on customs formalities and the use of customs documents.

ARTICLE 14

The declaration referred to in paragraph 1 (c) of Article 8 shall be made out by the exporter in the form given in Appendix IV to this Annex in one of the official languages of the Parties to this Protocol or in English. It shall be typed or stamped and signed by hand. The exporter must keep a copy of the invoice bearing the said declaration for at least two years.

ARTICLE 15

1. The exporter or his representative shall submit with his request for an EUR.1 certificate any appropriate supporting document proving that the goods to be exported qualify for the issue of an EUR.1 certificate.
He shall undertake to submit at the request of the appropriate authorities, any supplementary evidence they may require for the purpose of establishing the correctness of the originating status of the goods eligible for tariff treatment and shall undertake to agree to any inspection of his accounts and to any check on the processes of the obtaining of the above goods, carried out by the said authorities.
2. Exporters must keep for at least two years the supporting documents referred to in paragraph 1.
3. The provisions of paragraphs 1 and 2 shall apply *mutatis mutandis* in the case of the use of the procedures laid down in paragraphs 2 and 3 of Article 13 and of the declarations referred to in paragraphs 1(b) and 1(c) of Article 8.

ARTICLE 16

1. Goods sent from Finland or from Latvia for exhibition in a country other than Finland, Latvia, Estonia or Lithuania and sold after the exhibition for importation into Latvia or into Finland shall benefit on importation from the provisions of this Protocol on condition that the goods meet the requirements of this Annex entitling them to be recognized as originating in Finland or in Latvia and provided that it is shown to the satisfaction of the customs authorities that:
 - (a) an exporter has consigned these goods from Finland or from Latvia to the country in which the exhibition is held and has exhibited them there;
 - (b) the goods have been sold or otherwise disposed of by that exporter to someone in Latvia or in Finland;
 - (c) the goods have been consigned during the exhibition or immediately thereafter to Latvia or to Finland in the state in which they were sent for exhibition;
 - (d) the goods have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
2. An EUR.1 certificate must be produced to the customs authorities in the normal manner. The name and address of the exhibition must be

indicated thereon. Where necessary, additional documentary evidence of the nature of the goods and the conditions under which they have been exhibited may be required.

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

ARTICLE 17

1. In order to ensure the proper application of this Title, Finland and Latvia shall assist each other through their respective customs administrations, in checking the authenticity and accuracy of EUR.1 certificates, including those issued under paragraph 3 of Article 9 and the exporters' declarations made on invoices.
2. The Joint Commission shall be authorized to take any decisions necessary for the methods of administrative co-operation to be applied in due time in Finland or in Latvia.
3. The customs authorities of Finland or Latvia shall provide each other, with specimen impressions of stamps used in their customs offices for the issue of EUR.1 certificates.
4. Penalties shall be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect particulars for the purpose of obtaining a preferential treatment for goods.
5. Finland and Latvia shall take all necessary steps to ensure that goods traded under cover of an EUR.1 certificate, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and that they do not undergo handling other than normal operations designed to prevent their deterioration.
6. When products originating in Finland or in Latvia and imported into a free zone under cover of an EUR.1 certificate undergo treatment or processing, the customs authorities concerned must issue a new EUR.1 certificate at the exporter's request if the treatment or processing undergone is in conformity with the provisions of this Annex.

ARTICLE 18

1. Subsequent verifications of EUR.1 certificates and of exporters' declarations made on invoices shall be carried out at random or whenever the customs authorities of the importing State have reason-

able doubt as to the authenticity of the document or the accuracy of the information regarding the true origin of the goods in question.

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing State shall return the EUR.1 certificate and the invoice, if it has been submitted, or the invoice referring to an LT certificate, or the invoice bearing the exporter's declaration or a copy of those documents, to the customs authorities of the exporting State, giving where appropriate, the reasons of substance or form for an inquiry.
The customs authorities shall forward, in support of the request for a *posteriori* verification, any documents and information that have been obtained suggesting that the particulars given on the EUR.1 certificate or the invoice are inaccurate.
If the customs authorities of the importing State decide to suspend the provisions of the Protocol while awaiting the results of the verification, they shall offer to release the goods to the importer subject to any precautionary measures judged necessary.
3. The customs authorities of the importing State shall be informed of the results of the verification as soon as possible. These results must be such as to make it possible to determine whether the documents returned under paragraph 2 apply to the goods actually exported, and whether these goods can, in fact, qualify for application of the preferential arrangements.

Where such disputes cannot be settled between the customs authorities of the importing State and those of the exporting State or where they raise a question as to the interpretation of this Annex they shall be submitted to the Sub-Committee on customs and origin matters referred to in Article 26. The decisions shall be taken by the Joint Commission.

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

TITLE III

Final provisions

Article 19

Finland and Latvia shall each take the steps necessary to implement this Annex.

Article 20

The Appendixes to this Annex shall form an integral part thereof.

Article 21

Goods which conform to the provisions of Title I and which on the date of entry into force of the Protocol are either being transported or are being held in Finland or in Latvia in temporary storage, in bonded warehouses or in free zones, may be accepted as originating products subject to the submission, within four months from that date, to the customs authorities of the importing State of an evidence of origin, drawn up retrospectively, and of any documents that provide supporting evidence of the conditions of transport.

Article 22

Finland and Latvia undertake to introduce measures necessary to ensure that the EUR.1 certificates which their customs authorities are authorized to issue in pursuance of this Protocol are issued under the conditions laid down by this Protocol. They also undertake to provide the administrative co-operation necessary for this purpose, in particular to check on the itinerary of goods traded under this Protocol and the places in which they have been held.

Article 23

1. Products which are of the kind to which the Protocol applies, and which are used in the manufacture of products for which an EUR.1 certificate, an LT certificate or the invoices referring to the LT certificate, or an invoice bearing the exporter's declaration are issued or completed, can only be the subject of drawback of customs duty or benefit from an exemption of customs duty of whatever kind when products originating in Finland, Latvia, Estonia or Lithuania are concerned.
2. In this Article, the term "customs duty" also means charges having an effect equivalent to customs duty.

Article 24

(This Annex does not contain an Article 24)

Article 25

1. Originating products within the meaning of this Annex shall, on importation into Latvia benefit from the Protocol also upon submission of an EUR.1 certificate issued by a customs office in Estonia or in Lithuania in which the expression "Application Article 25" has been inserted and authenticated by the stamp of the said office.
2. When products, previously imported into Latvia accompanied by evidence of origin referred to in paragraph 1 of Article 8, issued or made out in Finland, are re-exported to Estonia or to Lithuania shall undertake to issue EUR.1 certificates with the expression "Application Article 25", provided that the products are re-exported in the same state or have undergone no working or processing in Latvia going beyond that referred to in paragraph 5 of Article 5.

Article 26

A Sub-Committee on customs and origin matters shall be set up under the Joint Commission in accordance with paragraph 3 of Article 9 of the Protocol to assist it in carrying out its duties and to ensure a continuous information and consultation process between experts.

It shall be composed of experts from Finland and from Latvia responsible for questions related to origin matters.

Article 27

For the purpose of implementing sub-paragraph (b) (ii) or (iii) of paragraph 1 of Article 1, any product originating in the territory of Finland or of Latvia shall, on exportation to the other Party to this Protocol, be treated as a non-originating product during the period or periods in which the last-mentioned Party to this Protocol applies the rate of duty applicable to third countries or any corresponding safeguard measure to such products in accordance with this Protocol.

APPENDIX I TO ANNEX III

Explanatory notes

Note 1 - Article 1

The term "State Party to this Protocol" shall also cover the territorial waters of this State.

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

Note 2 - Articles 1, 2 and 4

The conditions set out in Article 1 relative to the acquisition of originating status must be fulfilled without interruption in a State Party to this Protocol except as provided for in Article 2.

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

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

Note 3 - Articles 1 and 2

In order to determine whether goods are originating products it shall not be necessary to establish whether the power and fuel, plant and equipment, and machines and tools used to obtain such goods originate in third countries or not.

Note 4 - sub-paragraph (f) of Article 4

The term "its vessels" shall apply only to vessels:

- (a) which are registered or recorded in a State Party to this Protocol;

- (b) which sail under the flag of a State Party to this Protocol;
- (c) which are at least 50 per cent owned by nationals of a State Party to this Protocol or by a company with its head office in such a State, of which the manager or managers, chairman of the board of directors or of the supervisory board, and the majority of the members of such boards are nationals of a State Party to this Protocol and of which, in addition, in the case of partnerships or limited companies, at least half of the capital belongs to such a State or to public bodies or nationals of such a State;
- (d) of which the captain and officers are all nationals of a State Party to this Protocol;
- (e) of which at least 75 per cent of the crew are nationals of a State Party to this Protocol.

Note 5 - Articles 4 and 5

1. The unit of qualification for the application of the origin rules shall be the particular product which is considered as the basic unit when determining classification using the Nomenclature of the Harmonized System. In the case of sets of products which are classified by virtue of General Rule 3, the unit of qualification shall be determined in respect of each item in the set; this also applies to the sets of heading Nos 63.08, 82.06 and 96.05.

Accordingly, it follows that:

- when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System within a single heading, the whole constitutes the unit of qualification,
 - when a consignment consists of a number of identical products classified within the same heading of the Harmonized System, each product must be taken individually when applying the origin rules.
2. Where, under General Rule 5 of the Harmonized System, packing is included with the product for classification purposes, it shall be included for purposes of determining origin.

Note 5a - sub-paragraph (b) of Article 4

In the case of used tyres, the term "used articles collected there, fit only for the recovery of raw materials" does not only cover used tyres fit only for the recovery of raw materials but also used tyres fit only for retreading or for use as waste.

Note 6 - Paragraph 2 of Article 5

The Introductory Notes to Appendix II shall also apply where appropriate to all products manufactured using non-originating materials even if they are not subject to a specific condition contained in the List in Appendix II but are subject instead to the change of heading rule set out in paragraph 2 of Article 5.

Note 7 - Article 6

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

"Customs value" shall be understood as meaning the customs value as determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade done at Geneva on 12 April 1979.¹

Note 8 - Paragraph 1 of Article 8

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

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

Note 9 - Paragraph 1 of Article 17 and Article 22

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

¹ United Nations, *Treaty Series*, vol. 1235, p. 126.

Note 10 - Article 23

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

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

APPENDIX II TO ANNEX III

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

INTRODUCTORY NOTES

General

Note 1

- 1.1. The first two columns in the List describe the products obtained. The first column gives the heading number, or the Chapter number, used in the Harmonized System and the second column gives the description of goods used in that System for that heading or Chapter. For each entry in the first two columns a rule is specified in columns 3 and 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rule in column 3 or column 4 only applies to the part of that heading or Chapter as described in column 2.
- 1.2. Where several heading numbers are grouped together in column 1 or a Chapter is given and the description of product in column 2 is therefore given in general terms, the adjacent rule in column 3 or column 4 applies to all products which, under the Harmonized System, are classified within headings of the Chapter or within any of the headings grouped together in column 1.
- 1.3. Where there are different rules in the List applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rule in column 3 or column 4.
- 1.4. For the products of Chapters 84 to 91 inclusive, if no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 2

- 2.1. The term "manufacture" covers any kind of working or processing including "assembly" or specific operations. However, see paragraph 5 of Note 3 below.

- 2.2. The term "material" covers any "ingredient", "raw material", "component" or "part", etc., used in the manufacture of the product.
- 2.3. The term "product" refers to the product being manufactured, even if it is intended for later use in another manufacturing operation.

Note 3

- 3.1. In the case of any heading not in the List or any part of a heading that is not in the List, the "change of heading" rule set out in paragraph 2 of Article 5 applies. If a "change of heading" condition applies to any entry in the List, then it is contained in the rule in column 3.
- 3.2. The working or processing required by a rule in column 3 or column 4 has to be carried out only in relation to the non-originating materials used. The restrictions contained in a rule in column 3 or column 4 likewise apply only to the non-originating materials used.
- 3.3. Where a rule states that "materials of any heading" may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression "manufacture from materials of any heading including other materials of heading No..." means that only materials classified within the same heading as the product of a different description than that of the product as given in column 2 of the List may be used.
- 3.4. If a product, made from non-originating materials which has acquired originating status during manufacture by virtue of the change of heading rule or its own List rule, is used as a material in the process of manufacture of another product, then the rule applicable to the product in which it is incorporated does not apply to it.

- For example:

An engine of heading No. 84.07, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 % of the ex-works price, is made from "other alloy steel roughly shaped by forging" of heading No. 72.24.

If this forging has been forged in the country concerned from a non-originating ingot then the forging has already acquired origin by virtue of the rule for heading No. ex 72.24 in the List. It can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or another. The value of the non-originating ingot is

thus not taken into account when adding up the value of the non-originating materials used.

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

Note 4

- 4.1. The rule in the List represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer origin. Thus if a rule says that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at later stage is not.
- 4.2. When a rule in the List specifies that a product may be manufactured from more than one material, this means that any one or more of the materials may be used. It does not require that all be used.

- *For example:*

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

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

- *For example:*

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

- 4.3. When a rule in the List specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule.

- *For example:*

The rule for heading No. 19.04 which specifically excludes the use of cereals or their derivatives does not prevent the use of mineral salts, chemicals and other additives which are not produced from cereals.

- *For example:*

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

See also paragraph 3 of Note 7 in relation to textiles.

- 4.4. If in a rule in the List two or more percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. The maximum value of all the non-originating materials used may never exceed the highest of the percentages given. Furthermore the individual percentages must not be exceeded in relation to the particular materials they apply to.

Textiles

Note 5

- 5.1. The term "natural fibres" is used in the List to refer to fibres other than artificial or synthetic fibres and is restricted to the stages before spinning takes place, including waste and unless otherwise specified, the term "natural fibres" includes fibres that have been carded, combed or otherwise processed but not spun.
- 5.2. The term "natural fibres" includes horsehair of heading No. 05.03, silk of headings Nos. 50.02 and 50.03 as well as the wool fibres, fine or coarse animal hair of headings Nos. 51.01 to 51.05, the cotton fibres of headings Nos. 52.01 to 52.03 and the other vegetable fibres of headings Nos. 53.01 to 53.05.
- 5.3. The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the List to describe the materials not classified within Chapters 50 to 63 which can be used to manufacture artificial, synthetic or paper fibres or yarns.

- 5.4. The term "man-made staple fibres" is used in the List to refer to synthetic or artificial filament tow, staple fibres or waste, of headings Nos. 55.01 to 55.07.

Note 6

- 6.1. In the case of the products classified within those headings in the List to which reference is made to this Introductory Note, the conditions set out in column 3 of the List shall not be applied to any basic textile materials used in their manufacture which, taken together, represent 10 % or less of the total weight of all the basic textile materials used (but see also paragraphs 3 and 4 of Note 6 below).
- 6.2. However, this tolerance may only be applied to mixed products which have been made from two or more basic textile materials, irrespective of their share of the product.

The following are the basic textile materials:

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

- *For example:*

A yarn of heading No. 52.05 made from cotton fibres and synthetic staple fibres is a mixed yarn. Therefore, non-originating materials that do not satisfy the origin rules may be used up to a weight of 10 % of the yarn.

- *For example:*

A woollen fabric of heading No. 51.12 made from woollen yarn and synthetic yarn of staple fibres is a mixed fabric. Therefore, either non-originating synthetic yarn or woollen yarn

or a combination thereof that does not satisfy the origin rules may be used up to a weight of 10 % of the fabric.

- *For example:*

Tufted textile of heading No. 58.02 made from cotton yarn and cotton fabric is only a mixed product if the cotton fabric is itself a mixed fabric being made from two or more different basic textile materials or if the cotton yarns used are themselves mixtures.

- *For example:*

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

- *For example:*

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

- 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 an adhesive between two films of plastic film, this tolerance is 30 % in respect of this strip.

Note 7

- 7.1. In the case of those textile products, which are marked in the List by a footnote referring to this Introductory Note, textile 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 8 % of the ex-works price of the product.

- 7.2. Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of paragraph 3 of Note 4.
- 7.3. In accordance with paragraph 3 of Note 4, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.

- *For example:*

If a rule in the List says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

- 7.4. Where a percentage rule applies, the value of trimmings and accessories must be taken into account when calculating the value of the non-originating materials incorporated.

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
ex 25.04	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite
ex 25.15	Marble, merely cut by sawing or otherwise into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm
ex 25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stones (even if already sawn) of a thickness exceeding 25 cm
ex 25.18	Calcined dolomite	Calcination of dolomite not calcined
ex 25.19	Crushed natural magnesium carbonate (magnesite), in hermetically sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead burned (sintered) magnesia	Manufacture in which all the materials used are classified in a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used
ex 25.20	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 25.24	Natural asbestos fibres	Manufacture from asbestos concentrate
ex 25.25	Mica powder	Grinding of mica or mica waste
ex 25.30	Earth colours, calcined or powdered	Calcination or grinding of earth colours

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
ex 27.07	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 distills at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Manufacture from materials of any heading
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations	Manufacture from materials of any heading
ex 27.12	Refined petroleum jelly	Manufacture from unrefined petroleum jelly
ex 27.12	Paraffin wax	Manufacture from slack wax or scale wax
ex 27.12	Microcrystalline petroleum wax, slack wax, purified ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Manufacture from crude ozokerite
ex Ch.28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare earth metals, of radioactive elements or of isotopes; except for headings ex 28.11, ex 28.33 and ex 28.40 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
ex 28.11	Sulphur trioxide	Manufacture from sulphur dioxide
ex 28.33	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 28.40	Sodium perborate	Manufacture from disodium tetraborate pentahydrate
ex Ch.29	Organic chemicals, except for headings Nos. ex 29.05, 29.15, ex 29.32, 29.33 and 29.34, for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 29.05	Metal alcoholates of alcohols of this heading and of ethanol or glycerol	Manufacture from materials of any heading, including other materials of heading No. 29.05. However, metal alcoholates of this heading may be used, provided their value does not exceed 20% of the ex-works price of the product
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 29.15 and 29.16 used may not exceed 20% of the ex-works price of the product
ex 29.32	Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No. 29.09 used may not exceed 20% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
ex 29.32	Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading, including other materials of heading No. 29.32
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only; nucleic acids and their salts	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 29.32 and 29.33 used may not exceed 20% of the ex-works price of the product
29.34	Other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 29.32, 29.33 and 29.34 used may not exceed 20% of the ex-works price of the product
ex Ch.30	Pharmaceutical products, except for headings Nos. 30.02, 30.03 and 30.04, for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:	
	- Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product
	- Other:	
	- - Human blood	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product
	- - Animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product
	- - Blood fractions other than antisera, haemoglobin and serum globulin	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
-	- Haemoglobin, blood globulin and serum globulin	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product
-	- Other	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product
30.03 Medicaments (excluding goods of and heading No. 30.02, 30.05 or 30.06) 30.04		Manufacture in which: - all the materials used are classified in a heading other than that of the product. However, materials of heading No. 30.03 or 30.04 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Ch.31	Fertilisers except for heading No. ex 31.05 for which the rule is set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product

HS	Description of product	Working or processing carried out on non-originating materials that confers originating status
Heading No.		
(1)	(2)	(3)
ex 31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: <ul style="list-style-type: none"> - Sodium nitrate - Calcium cyanamide - Potassium sulphate - Magnesium potassium sulphate 	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Ch.32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for headings Nos. ex 32.01 and 32.05, for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 32.01	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin
32.05	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes ¹	Manufacture from materials of any heading, except headings Nos. 32.03 and 32.04 provided the value of any material classified in heading No. 32.05 does not exceed 20% of the ex-works price of the product

¹ Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacturing of colouring preparations, provided they are not classified in another heading in Chapter 32

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
ex Ch.33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for heading No. 33.01, for which the rule is set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
	33.01 Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" ¹ in this heading. However, materials of the same group may be used, provided their value does not exceed 20% of the ex-works price of the product
ex Ch.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 prepara- tions with a basis of plaster; except for heading No. 34.04, for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
	34.04 Artificial waxes and prepared waxes:	
	- With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials not classified in heading No. 34.04 or in Chapter 29

¹ A "group" is regarded as any part of the heading separated from the rest by a semi-colon

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
- Other		Manufacture from materials of any heading, except: <ul style="list-style-type: none"> - Hydrogenated oils having the character of waxes of heading No. 15.16 - Fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No. 15.19 - Materials of heading No. 34.04 However, these materials may be used provided their value does not exceed 20 % of the ex-works price of the product
ex Ch.35	Albuminoidal substances; modified starches; glues; enzymes; except for headings Nos. 35.05 and ex 35.07 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:	
	- Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading No. 35.05
	- Other	Manufacture from materials of any heading, except those of heading No. 11.08
ex 35.07	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
Ch.36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex Ch.37	Photographic or cinematographic goods; except for headings Nos. 37.01, 37.02 and 37.04 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs: - Instant print film for colour photography, in packs	Manufacture in which all the materials used are classified within a heading other than heading No. 37.01 or 37.02. However, materials from heading No. 37.02 may be used provided their value does not exceed 30% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
- Other		Manufacture in which all the materials used are classified within a heading other than heading No. 37.01 or 37.02. However, materials which are classified within heading No. 37.01 and 37.02 may be used provided their value taken together does not exceed 20% of the ex-works price of the product
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture in which all the materials used are classified in a heading other than heading No. 37.01 or 37.02
37.04	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified in a heading other than headings Nos. 37.01 to 37.04
ex Ch.38	Miscellaneous chemical products; except for headings Nos. ex 38.01, ex 38.03, ex 38.05, ex 38.06, ex 38.07, 38.08 to 38.14, 38.18 to 38.20, 38.22 and 38.23 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 38.01	Colloidal graphite in suspension in oil and semicolloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 38.01	Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading No. 34.03 used does not exceed 20% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
ex 38.03	Refined tall oil	Refining of crude tall oil
ex 38.05	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine
ex 38.06	Ester gums	Manufacture from resin acids
ex 38.07	Wood pitch (wood tar pitch)	Distillation of wood tar
38.08 to	Miscellaneous chemical products:	
38.14,		
38.18 to	- Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals, of heading No. 38.11	Manufacture in which the value of all the materials of heading No. 38.11 used does not exceed 50% of the ex-works price of the product
38.20,		
38.22		
and		
38.23		

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
<ul style="list-style-type: none"> - The following of heading No. 38.23: - - Prepared binders for foundry moulds or cores based on natural resinous products - - Naphthenic acids, their water insoluble salts and their esters - - Sorbitol other than that of heading No. 29.05 - - Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts - - Ion exchangers - - Getters for vacuum tubes - - Alkaline iron oxide for the purification of gas - - Ammoniacal gas liquors and spent oxide produced in coal gas purification - - Sulphonaphthenic acids, their water insoluble salts and their esters - - Fusel oil and Dippel's oil - - Mixtures of salts having different anions - - Copying pastes with a basis of gelatin, whether or not on a paper or textile backing 	<p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p>	
- Other	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
ex 39.01 to 39.15	Plastics in primary forms, waste, parings and scrap, of plastic; except for heading No. ex 39.07 for which the rule is set out below:	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 50% of the ex-works price of the product, and - the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product¹
	- Addition homopolymerization products	
	- Other	Manufacture in which the value of the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ¹
ex 39.07	Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
ex 39.16 to 39.21	Semi-manufactures and articles of plastics, except for headings Nos. ex 39.16, ex 39.17 and ex 39.20, for which the rules are set out below:	
	- Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square), other products, further worked than only surface-worked	Manufacture in which the value of any materials of Chapter 39 used does not exceed 50% of the ex-works price of the product

¹ In the case of the products composed of materials classified within both heading Nos. 39.01 to 39.06, on the one hand, and within heading Nos. 39.07 to 39.11, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
	- Other:	
	- - Addition homopolymerization products	Manufacture in which: - the value of all the materials used does not exceed 50% of the ex-works price of the product, and - the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ¹
	- - Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ¹
ex 39.16 and ex 39.17	Profile shapes and tubes	Manufacture in which: - the value of all the materials used does not exceed 50% of the ex-works price of the product, and - the value of any materials classified in the same heading as the product does not exceed 20% of the ex-works price of the product
ex 39.20	Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene metacrylic acid partly neutralized with metal ions, mainly zinc and sodium
39.22 to 39.26	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 40.01	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber

¹ In the case of the products composed of materials classified within both heading Nos. 39.01 to 39.06, on the one hand, and within heading Nos. 39.07 to 39.11, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50% of the ex-works price of the product
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:	
	- Retreaded pneumatic, solid or cushion, tyres of rubber	Retreading of used tyres
	- Other	Manufacture from materials of any heading, except those of heading No. 40.11 or 40.12
ex 40.17	Articles of hard rubber	Manufacture from hard rubber
ex 41.02	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on
41.04 to 41.07 or 41.09	Leather, without hair or wool, other than leather of heading No. 41.08 or 41.09	Retanning of pre-tanned leather OR Manufacture in which all the materials used are classified in a heading other than that of the product
41.09	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of headings Nos. 41.04 to 41.07 provided its value does not exceed 50% of the ex-works price of the product
ex 43.02	Tanned or dressed furskins, assembled:	
	- Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
	- Other	Manufacture from non-assembled, tanned or dressed furskins
43.03	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading No. 43.02
ex 44.03	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down
ex 44.07	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing
ex 44.08	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing
ex 44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, sanded or finger-jointed	Sanding or finger-jointing
ex 44.09	Beadings and mouldings	Beading or moulding
ex 44.10 to 44.13	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 44.15	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
ex 44.16	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces
ex 44.18	Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified in a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used
ex 44.18	Beadings and mouldings	Beading or moulding
ex 44.21	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No. 44.09
45.03	Articles of natural cork	Manufacture from cork of heading No. 45.01
ex 48.11	Paper and paperboard, ruled, lined or squared only	Manufacture from paper making materials of Chapter 47
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper making materials of Chapter 47
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 48.18	Toilet paper	Manufacture from paper making materials of Chapter 47

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
ex 48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 48.20	Letter pads	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper making materials of Chapter 47
49.09	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified in heading No. 49.09 or 49.11
49.10	Calendars of any kind, printed, including calendar blocks:	
	- Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
	- Other	Manufacture from materials not classified in heading No. 49.09 or 49.11

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
ex 50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste
55.01 to 55.07	Man-made staple fibres	Manufacture from chemical materials or textile pulp
ex Ch.50 to 55	Yarn, monofilament and thread	Manufacture from ¹ : - Raw silk, silk waste, carded or combed or otherwise processed for spinning, - Other natural fibres, not carded, combed or otherwise processed for spinning, - Chemical materials or textile pulp, or - Paper making materials
ex Ch.50 to 55	Woven fabrics: - Incorporating rubber thread	Manufacture from single yarn ¹

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
- Other		Manufacture from ¹ : - Coir yarn, - Natural fibres, - Man-made staple fibres not carded or combed or other- wise processed for spinning, - Chemical materials or textile pulp, or - Paper OR Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, merceris- ing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
ex Ch.56	Wadding, felt and non-wovens; special yarns; twine cordage, ropes and cables and articles thereof except for headings Nos. 56.02, 56.04, 56.05 and 56.06, for which the rules are set out below	Manufacture from ¹ : - Coir yarn, - Natural fibres, - Chemical materials or textile pulp, or - Paper making materials

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
56.02	Felt, whether or not impregnated, coated, covered or laminated:	
	- Needleloom felt	Manufacture from ¹ : - Natural fibres, - Chemical materials or textile pulp However: - Polypropylene filament of heading No. 54.02, - Polypropylene fibres of heading No. 55.03 or 55.06, or - Polypropylene filament tow of heading No. 55.01, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product
	- Other	Manufacture from ¹ : - Natural fibres, - Man-made staple fibres made from casein, or - Chemical materials or textile pulp
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics:	
	- Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
- Other		Manufacture from ¹ : - Natural fibres not carded or combed or otherwise processed for spinning, - Chemical materials or textile pulp, or - Paper making materials
56.05	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from ¹ : - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, - Chemical materials or textile pulp, or - Paper making materials
56.06	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from ¹ : - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, - Chemical materials or textile pulp, or - Paper making materials

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
Ch. 57 Carpets and other textile floor coverings:		
	- Of needleloom felt	Manufacture from ¹ : - Natural fibres, or - Chemical materials or textile pulp However: - Polypropylene filament of heading No. 54.02, - Polypropylene fibres of heading No. 55.03 or 55.06, or - Polypropylene filament tow of heading No. 55.01, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product
	- Of other felt	Manufacture from ¹ : - Natural fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp
	- Other	Manufacture from ¹ : - Coir yarn, - Synthetic or artificial filament yarn, - Natural fibres, or - Man-made staple fibres not carded or combed or otherwise processed for spinning

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
ex Ch.58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery, except for headings Nos. 58.05 and 58.10; the rule for heading No. 58.10 is set out below:	
	- Combined with rubber thread	Manufacture from single yarn ¹
	- Other	Manufacture from ¹ : - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp OR Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
	58.10 Embroidery in the piece, in strips or in motifs	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn
59.02	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	Manufacture from yarn
	- Other	Manufacture from chemical materials or textile pulp
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02	Manufacture from yarn
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn ¹
59.05	Textile wall coverings:	
	- Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
- Other		Manufacture from ¹ : - Coir yarn, - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp OR Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
59.06 Rubberised textile fabrics, other than those of heading No. 59.02:		
- Knitted or crocheted fabrics		Manufacture from ¹ : - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp
- Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials		Manufacture from chemical materials
- Other		Manufacture from yarn

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	Manufacture from yarn
ex 59.08	Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric
59.09	Textile articles of a kind suitable to 59.11 for industrial use:	
	- Polishing discs or rings other than of felt of heading No. 59.11	Manufacture from yarn or waste fabrics or rags of heading No. 63.10
	- Other	Manufacture from ¹ : - Coir yarn, - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp
Ch. 60	Knitted or crocheted fabrics	Manufacture from ¹ : - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp
Ch. 61	Articles of apparel and clothing accessories, knitted or crocheted:	
	- Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Manufacture from yarn ²

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

2 See Introductory Note 7

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
	- Other	Manufacture from ¹ : - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp
ex Ch.62	Articles of apparel and clothing accessories, not knitted or crocheted, except for headings Nos. ex 62.02, ex 62.04, ex 62.06, ex 62.09, ex 62.10, 62.13, 62.14, ex 62.16 and ex 62.17 for which the rules are set out below	Manufacture from yarn ²
ex62.02, ex62.04, ex62.06, ex 62.09 and ex 62.17	Women's, girls' and babies' clothing and "other made up clothing accessories", embroidered	Manufacture from yarn ² OR Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ²
ex62.10, ex 62.16 and ex 62.17	Fire resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ² OR Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product ²

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

2 See Introductory Note 7

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
62.13 and 62.14	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:	Manufacture from unbleached single yarn ^{1,2} OR Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ²
	- Embroidered	
	- Other	Manufacture from unbleached single yarn ^{1,2}
ex 62.17	Interlinings for collars and cuffs, cut out	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product.
63.01 to 63.04	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:	Manufacture from ¹ : - Natural fibres, or - Chemical materials or textile pulp
	- Of felt, of non-wovens	

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

2 See Introductory Note 7

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
	- Other:	
	- - Embroidered	Manufacture from unbleached single yarn ^{1,2} OR Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product
	- - Other	Manufacture from unbleached single yarn ^{1,2}
63.05	Sacks and bags, of a kind used for the packing of goods	Manufacture from ¹ : - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:	
	- Of non-wovens	Manufacture from ¹ : - Natural fibres, or - Chemical materials or textile pulp
	- Other	Manufacture from unbleached single yarn ¹
63.07	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

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

2 For knitted or crocheted articles, not elastic or rubberized, obtained by sewing or assembly of pieces of knitted or crocheted fabric (cut out or knitted directly to shape), see Introductory Note 7

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
63.08	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15% of the ex-works price of the set
64.01 to 64.05	Footwear	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No. 64.06
65.03	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed	Manufacture from yarn or textile fibres ¹
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ¹
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 68.03	Articles of slate or of agglomerated slate	Manufacture from worked slate
ex 68.12	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading

¹ See Introductory Note 7

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
ex 68.14	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)
70.06	Glass of heading No. 70.03, 70.04 or 70.05, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufacture from materials of heading No. 70.01
70.07	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No. 70.01
70.08	Multiple-walled insulating units of glass	Manufacture from materials of heading No. 70.01
70.09	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No. 70.01
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified in a heading other than that of the product OR Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18)	Manufacture in which all the materials used are classified in a heading other than that of the product OR Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product OR Hand-decoration (with the exception of silk screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50% of the ex-works price of the product
ex 70.19	Articles (other than yarn) of glass fibres	Manufacture from: - Uncoloured slivers, rovings, yarn or chopped strands, or - Glass wool
ex 71.02, ex 71.03 and ex 71.04	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones
71.06, 71.08 and 71.10	Precious metals: - Unwrought	Manufacture from materials not classified in heading No. 71.06, 71.08 or 71.10 OR Electrolytic, thermal or chemical separation of precious metals of heading No. 71.06, 71.08 or 71.10 OR Alloying of precious metals of heading No. 71.06, 71.08 or 71.10 with each other or with base metals

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
	- Semi-manufactured or in powder form	Manufacture from unwrought precious metals
ex71.07, ex 71.09 and ex 71.11	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
71.17	Imitation jewellery	Manufacture in which all the materials used are classified in a heading other than that of the product OR Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50 % of the ex-works price of the product
72.07	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No. 72.01, 72.02, 72.03, 72.04 or 72.05
72.08 to 72.16	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading No. 72.06
72.17	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No. 72.07
ex72.18, 72.19 to 72.22	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No. 72.18

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
72.23	Wire of stainless steel	Manufacture from semi-finished materials of heading No. 72.18
ex 72.24,	Semi-finished products, flat-rolled	Manufacture from ingots or other primary forms of heading No. 72.24
72.25	products, bars and rods, in	
to	irregularly wound coils, of other	
72.27	alloy steel	
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading No. 72.06, 72.18 or 72.24
72.29	Wire of other alloy steel	Manufacture from semi-finished materials of heading No. 72.24
ex 73.01	Sheet piling	Manufacture from materials of heading No. 72.06
73.02	Railway or tramway track construction material of iron or steel, the following: rails, checkrails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading No. 72.06
73.04,	Tubes, pipes and hollow profiles,	Manufacture from materials of heading No. 72.06, 72.07, 72.18 or 72.24
73.05	of iron (other than cast iron) or	
and	steel	
73.06		
ex 73.07	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 the value of which does not exceed 35% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
73.08	Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified in a heading other than that of the product. However, welded angles, shapes and sections of heading No. 73.01 may not be used
ex 73.15	Skid-chains	Manufacture in which the value of all the materials of heading No. 73.15 used does not exceed 50% of the ex-works price of the product
ex 73.22	Radiators for central heating, not electrically heated	Manufacture in which the value of all the materials of heading No. 73.22 used does not exceed 5% of the ex-works price of the product
ex Ch.74	Copper and articles thereof except for headings Nos. 74.01 to 74.05; the rule for heading No. ex 74.03 is set out below	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 74.03	Copper alloys, unwrought	Manufacture from refined copper, unwrought, or waste and scrap

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
ex Ch.75	Nickel and articles thereof, except for headings Nos. 75.01 to 75.03	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Ch.76	Aluminium and articles thereof, except for headings Nos. 76.01, 76.02 and ex 76.16; the rules for headings Nos. 76.01 and ex 76.16 are set out below	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
76.01	Unwrought aluminium	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
ex 76.16	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture in which: - all the materials used are classified in a heading other than that of the product, however, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used, and - the value of all the materials used does not exceed 50% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
ex Ch.78	Lead and articles thereof except for headings Nos. 78.01 and 78.02; the rules for heading No. 78.01 are set out below	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
	78.01 Unwrought lead: - Refined lead - Other	Manufacture from "bullion" or "work" lead Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No. 78.02 may not be used
ex Ch.79	Zinc and articles thereof, except for headings Nos. 79.01 and 79.02; the rule for heading No. 79.01 is set out below	Manufacture in which: - all the materials used are classified in a heading other than that of the product and - the value of all the materials used does not exceed 50% of the ex-works price of the product
	79.01 Unwrought zinc	Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No. 79.02 may not be used

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
ex Ch.80	Tin and articles thereof, except for headings Nos. 80.01, 80.02 and 80.07; the rule for heading No. 80.01 is set out below	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
80.01	Unwrought tin	Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No. 80.02 may not be used
ex Ch.81	Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials classified in the same heading as the product used does not exceed 50% of the ex-works price of the product
82.06	Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale	Manufacture in which all the materials used are classified in a heading other than headings Nos. 82.02 to 82.05. However, tools of headings Nos. 82.02 to 82.05 may be incorporated into the set provided their value does not exceed 15 % of the ex-works price of the set
82.07	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
82.08	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08	Manufacture in which all the materials used are classified in a heading other than that of the product. However, knife blades and handles of base metal may be used
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or podicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used
ex 83.06	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified in a heading other than that of the product. However, the other materials of heading No. 83.06 may be used provided their value does not exceed 30% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Ch.84	Nuclear reactors ¹ , boilers, machinery and mechanical appliances; parts thereof; except for those falling under the following headings or parts of headings for which the rules are set out below: 84.02, 84.03, ex 84.04, 84.06 to 84.09, 84.11, 84.12, ex 84.13, ex 84.14, 84.15, 84.18, ex 84.19, 84.20, 84.23, 84.25 to 84.30, ex 84.31, 84.39, 84.41, 84.44 to 84.47, ex 84.48, 84.52, 84.56 to 84.66, 84.69 to 84.72, 84.80, 84.82, 84.84 and 84.85	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

1 For nuclear fuel elements of heading No. 84.01, the rule in column (3) does not apply until 31 December 1993. However, materials classified in heading No. 84.01 may be used provided their value does not exceed 5% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
		(1)	(2)	(3) or (4)
84.03 and ex 84.04	Central heating boilers other than those of heading No. 84.02 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified in a heading other than heading No. 84.03 or 84.04. However, materials which are classified in heading No. 84.03 or 84.04 may be used provided their value, taken together, does not exceed 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.06	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
84.09	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status				
		(1)	(2)	(3)	or	(4)
84.11	Turbo-jets, turbo-propellers and other gas turbines			Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
84.12	Other engines and motors			Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
ex 84.13	Rotary positive displacement pumps			Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)
ex 84.14	Industrial fans, blowers and the like	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	or	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status			
(1)	(2)	(3)	or	(4)	
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used		Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product	
ex 84.19	Machines for the wood, paper pulp and paperboard industries	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 25% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture: - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 25% of the ex-works price of the product	or	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	or	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)
84.25 to 84.28	Lifting, handling, loading or unloading machinery	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 84.31 are only used up to a value of 5% of the ex-works price of the product	or	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
	- Road rollers			

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the value of the materials classified in heading No. 84.31 are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow blowers	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the value of the materials classified in heading No. 84.31 are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 84.31	Parts for road rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 25% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 25% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
84.44 to 84.47	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 84.48	Auxiliary machinery for use with machines of headings Nos. 84.44 and 84.45	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.52	Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles:		
	- Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, - where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the materials used, and - the thread tension, crochet and zigzag mechanisms used are already originating 	
	- Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
84.56 to 84.66	Machine-tools and machines and their parts and accessories of headings Nos. 84.56 to 84.66	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.69 to 84.72	Office machines (for example, typewriters, calculating machines, automatic data-processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of the materials used does not exceed 50% of the ex-works price of the product	
84.82	Ball or roller bearings	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.85	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Ch.85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers and parts and accessories of such articles; except for those falling under the following headings or parts of headings for which the rules are set out below: 85.01, 85.02 ex 85.18, 85.19 to 85.29, 85.35 to 85.37, ex 85.41, 85.42, 85.44 to 85.48	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)
85.01	Electric motors and generators (excluding generating sets)	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.03 are only used up to a value of 5% of the ex-works price of the product	or	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
85.02	Electric generating sets and rotary converters	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.01 or 85.03, taken together, are only used up to a value of 5% of the ex-works price of the product	or	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status			
(1)	(2)	(3)	or	(4)	
ex 85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product 	or	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 25% of the ex-works price of the product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product 	
85.19	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device: <ul style="list-style-type: none"> - Electric gramophones 	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product 	or	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product	

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status			
(1)	(2)	(3)	or	(4)	
	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
85.20	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status			
(1)	(2)	(3)	or	(4)	
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
85.22	Parts and accessories of apparatus of headings Nos. 85.19 to 85.21	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product			
85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product			

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
85.24	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:		
	- Matrices and masters for the production of records	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and where, within the above limit, the materials classified in heading No. 85.23 are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status			
(1)	(2)	(3)	or	(4)	
85.25	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product		Manufacture in which: - the value of all the materials used does not exceed 25% of the ex-works price of the product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product		Manufacture in which: - the value of all the materials used does not exceed 25% of the ex-works price of the product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status			
(1)	(2)	(3)	or	(4)	
85.27	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product 		Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 25% of the ex-works price of the product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product 	

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)
85.28	Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus:	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-origi- nating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
- Video recording or reproducing apparatus incorporating a video tuner				

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)
	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product		Manufacture in which: - the value of all the materials used does not exceed 25% of the ex-works price of the product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product
85.29	Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28			
	- Suitable for use solely or principally with video recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status			
(1)	(2)	(3)	or	(4)	
	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product		Manufacture in which: - the value of all the materials used does not exceed 25% of the ex-works price of the product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	
85.35 and 85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.38 are only used up to a value of 5% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status			
(1)	(2)	(3)	or	(4)	
85.37	Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No. 85.17	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.38 are only used up to a value of 5% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
ex 85.41	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to the value of 5% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product	

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)
85.42	Electronic integrated circuits and microassemblies	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.41 or 85.42, taken together, are only used up to a value of 5% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
85.44	Insulated (including enameled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
85.46	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No. 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
85.48	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
86.01 to 86.07	Railway or tramway locomotives, rolling-stock and parts thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)
86.08	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
86.09	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
ex Ch.87	Vehicles other than railway or tramway rolling-stock and parts and accessories thereof; except for those falling under the following headings or parts of headings for which the rules are set out below: 87.09 to 87.11, ex 87.12, 87.15 and 87.16	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3)	or (4)
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles			<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified under the same heading as the product are only used up to a value of 5% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
87.10	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles			<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:		
	- With reciprocating internal combustion piston engine of a cylinder capacity:		
	- - Not exceeding 50 cc	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 20% of the ex-works price of the product
	- - Exceeding 50 cc	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 87.12	Bicycles without ball bearings	Manufacture from materials not classified in heading No. 87.14	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
87.15	Baby carriages and parts thereof	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
		(1)	(2)	(3) or (4)
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
88.01 and 88.02	Balloons and dirigibles; aircraft; spacecraft and spacecraft launch vehicles	Manufacture in which all the materials used are classified in a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
88.03	Part of goods of heading No. 88.01 or 88.02	Manufacture in which the value of all the materials of heading No. 88.03 used does not exceed 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
88.04	Parachutes (including dirigible parachutes) and rotachutes; parts thereof and accessories thereto:		
	- Rotachutes	Manufacture from materials of any heading including other materials of heading No. 88.04	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	- Other	Manufacture in which the value of all the materials of heading No. 88.04 used does not exceed 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which the value of all the materials of heading No. 88.05 used does not exceed 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
Ch. 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified in a heading other than that of the product. However, hulls of heading No. 89.06 may not be used	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	(4)
ex Ch.90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for those falling under the following headings or parts of headings for which the rules are set out below: 90.01, 90.02, 90.04, ex 90.05, ex 90.06, 90.07, 90.11, ex 90.14, 90.15 to 90.20 and 90.24 to 90.33	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.04	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status			
(1)	(2)	(3)	or	(4)	
ex 90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
ex 90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status			
(1)	(2)	(3)	or	(4)	
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	(4)
90.11	Compound optical microscopes, including those for microphotography, microcinematography or microprojection	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 90.14	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status			
		(1)	(2)	(3)	or (4)
90.16	Balances of a sensitivity of 5 mg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product			
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product			
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:				
	- Dentists' chairs incorporating dental appliances or dentists' spittoons		Manufacture from materials of any heading, including other materials of heading No. 90.18		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	(4)
	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)
90.20	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	or	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No. 90.14, 90.15, 90.28 or 90.32	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtones	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
	- Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.14 or 90.15; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
90.32	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
90.33	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Ch.91	Clocks and watches and parts thereof; except for those falling under the following headings for which the rules are set out below: 91.05, 91.09 to 91.13	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
91.05	Other clocks	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
91.09	Clock movements, complete and assembled	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status			
(1)	(2)	(3)	or	(4)	
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 91.14 are only used up to a value of 5% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
91.11	Watch cases and parts thereof	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	or	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
91.13	Watch straps, watch bands and watch bracelets, and parts thereof:	- Of base metal, whether or not plated, or clad with precious metal - Other	or	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
Ch. 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
Ch. 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 94.01 and ex 94.03	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	Manufacture in which the value of all the materials used are classified in a heading other than that of the product OR Manufacture from cotton cloth already made up in a form ready for use of heading No. 94.01 or 94.03, provided: - its value does not exceed 25% of the ex-works price of the product, and - all the other materials used are already originating and are classified in a heading other than heading No. 94.01 or 94.03

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
94.06	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
95.03	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 95.06	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (excluding table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools	Manufacture from materials not classified in the same heading as the product. However, roughly shaped blocks for making golf clubs heads may be used and the other materials classified in the same heading may also be used provided their value does not exceed 5% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 92.08 or 97.05) and similar hunting or shooting requisites	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 5% of the ex-works price of the product
ex 96.01 and ex 96.02	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading
ex 96.03	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
96.05	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15% of the ex-works price of the set
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09	Manufacture in which all the materials used are classified in a heading other than that of the product. However, nibs or nib points may be used and the other materials classified in the same heading may also be used provided their value does not exceed 5% of the ex-works price of the product
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks: <ul style="list-style-type: none"> - Lighters with piezo-igniter - Other 	<p>Manufacture in which the value of all the materials of heading No. 96.13 used does not exceed 30% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials of heading No. 96.13 used does not exceed 5% of the ex-works price of the product</p>
ex 96.14	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks

APPENDIX III TO ANNEX III
MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	EUR. 1. No. A. 000.000		
	See notes overleaf before completing this form		
3. Consignee (Name, full address, country) (Optional)	2. Certificate used in preferential trade between _____ and _____ (Insert appropriate countries, groups of countries or territories)		
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
6. Transport details (Optional)	7. Remarks		
8. Item number; marks and numbers; number and kind of packages ⁽¹⁾ ; description of goods	9. Gross weight (kg) or other measure (litres, m ³ , etc.)	10. Invoices (Optional)	
11. CUSTOMS ENDORSEMENT Declaration certified Export document ⁽²⁾ Form _____ No _____ Customs office _____ Issuing country or territory _____ Stamp _____ Date _____ _____ (Signature)	12. DECLARATION BY THE EXPORTER I, the undersigned declare that the goods described above meet the conditions required for the issue of this certificate. Place and date _____ _____ (Signature)		

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

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

13. REQUEST FOR VERIFICATION, to	14. RESULT OF VERIFICATION
<p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>_____</p> <p>(Place and date)</p> <p style="text-align: center;">Stamp</p> <p>_____</p> <p>(Signature)</p>	<p>Verification carried out shows that this certificate⁽¹⁾</p> <p><input type="checkbox"/> was issued by the Customs Office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>_____</p> <p>(Place and date)</p> <p style="text-align: center;">Stamp</p> <p>_____</p> <p>(Signature)</p> <p>_____</p> <p>⁽¹⁾ Insert X in the appropriate box.</p>

NOTES

1. Certificates must not contain erasures of 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 let 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 stick through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	EUR. 1. No. A. 000.000		
	See notes overleaf before completing this form		
3. Consignee (Name, full address, country) (Optional)	2. Application for a certificate to be used in preferential trade between		
	_____ and _____ (Insert appropriate countries, groups of countries or territories)		
6. Transport details (Optional)	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
	7. Remarks		
8. Item number; marks and numbers; number and kind of packages ⁽¹⁾ ; description of goods		9. Gross weight (kg) or other measure (litres, m ³ , etc.)	10. Invoices (Optional)

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

DECLARATION BY THE EXPORTER

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

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

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

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

SUBMIT the following supporting documents⁽¹⁾:

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

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

REQUEST the issued of the attached certificate for these goods.

.....
(Place and date)

.....
(Signature)

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

APPENDIX IV TO ANNEX III

The declaration referred to in paragraphs 1 (b) and 1 (c) of Article 8

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

.....

..... (2)

and that the country of origin of the goods is

.....

..... (2), (3)

.....
(Place and date)

.....
(Signature)

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

- (1) When an invoice also includes products not originating in Finland, Latvia, Estonia or Lithuania, the exporter must clearly indicate them.
- (2) Finland, Latvia, Estonia or Lithuania
- (3) Reference can be made to a specific column of the invoice in which the country of origin of each product is entered.

The declaration referred to in sub-paragraphs 1 (b) and (c) of Article 8 in Finnish, Swedish, Latvian, Estonian and Lithuanian:

Finnish:

Allekirjoittanut tässä asiakirjassa mainittujen tavaroiden viejä ilmoittaa, että tavarat, ellei toisin ole merkitty (1) täyttävät alkuperänsänsä saavuttamiseksi vaadittavat ehdot (2) kanssa käytävässä etuuskohdelluun oikeutetussa kaupassa ja että tavaroiden alkuperänsä on (2, 3).

Swedish:

Undertecknad exportör av de varor som omfattas av detta dokument försäkrar att varorna, om inte annat markerats (1), uppfyller villkoren för att anses som ursprungsvaror i den förmånsberättigade handeln med (2) och att varornas ursprungsland är (2, 3).

Latvian:

Es, apaksa parakstijies, saja dokumenta noradito precu eksportetajs, pazinoju, ka ja saja dokumenta nekas nav noradits citadi, preces atbilst prasibam, lai tas iegutu izcelsanas statusu labveliga tirdznieciba ar (2) un ka precu izcelsanas valsts ir (2, 3).

Estonian:

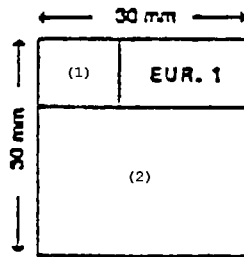
Mina, allakirjutanu ja käesoleva dokumendiga hõlnatud kaupade eksportija, teatan, et mainitud kaubad, kui mujal pole märgitud teisiti (1), vastavad päritolulisuse staatuse saamise tingimustele soodustatud kaubanduses (2) ja kaupade päritolumaa on (2, 3).

Lithuanian:

As, zemiau pasirasas siame dokumente isvardintu prekiu eksportuotojas, pareiskiu, kad, isskyrus tuos atvejus, kur kitaip nurodyta (1), prekes atitinka reikalavimus, butinus kilmes statuso gavimui preferencineje prekytoje su (2) ir kad prekiu kilmes salis yra (2, 3).

APPENDIX V TO ANNEX III

Special stamp referred to in sub-paragraph 4 (b) of Article 13



① Initials or coat of arms of the exporting State.

② Such information as is necessary for the identification of the approved exporter.

APPENDIX VI TO ANNEX III¹⁾

The amounts, referred to in paragraph 4 of Article 8 of Annex III, equivalent to a unit of account in the national currencies of Finland, Latvia, Estonia and Lithuania are the following:

Finnish Markka	4.88483
Latvian Rublis	.....
Estonian Kroon	.....
Lithuanian ....	.....

 1) The value limits referred to in Article 8, paragraphs 1 (c) and 2 (a) and (b), of Annex III, expressed in the national currencies of Finland, Latvia, Estonia and Lithuania are the following:

	small packages (365 u.a)	travellers' personal luggage (1,025 u.a.)	invoice declaration limit (5,110 u.a.)
Finnish Markka	1 800	5 000	25 000
Latvian Rublis	.....	.....	.....
Estonian Kroon	.....	.....	.....
Lithuanian ....	.....	.....	.....