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## Legislation

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## I

*(Acts whose publication is obligatory)*

## COMMISSION REGULATION (EEC) No 2966/77

of 23 December 1977

on the definition of the concept of originating products for purposes of the application of tariff preferences granted by the European Economic Community in respect of certain products from developing countries

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2703/77 of 28 November 1977 opening, allocating and providing for the administration of Community tariff quotas for certain products originating in developing countries <sup>(1)</sup>, and in particular Article 1 thereof,

Having regard to Council Regulation (EEC) No 2704/77 of 28 November 1977 opening and providing for the administration of preferential Community tariff ceilings for certain products originating in developing countries <sup>(2)</sup>, and in particular Article 1 thereof,

Having regard to Council Regulation (EEC) No 2705/77 of 28 November 1977 opening preferential tariffs for certain products originating in developing countries <sup>(3)</sup>, and in particular Article 1 thereof,

Having regard to Council Regulation (EEC) No 2706/77 of 28 November 1977 opening, allocating and providing for the administration of Community tariff preferences for textile products originating in developing countries and territories <sup>(4)</sup>, and in particular Article 1 thereof,

Having regard to Council Regulation (EEC) No 2707/77 of 28 November 1977 on the opening of tariff preferences in the form of a suspension of customs duties for jute manufactures originating in India, Thai-

land and Bangladesh, and for coir manufactures originating in India and Sri Lanka <sup>(5)</sup>, and in particular Article 1 thereof,

Having regard to Council Regulation (EEC) No 2708/77 of 28 November 1977 opening, allocating and providing for the administration of a Community tariff quota for raw or unmanufactured Virginia type tobaccos originating in developing countries <sup>(6)</sup>, and in particular Article 1 thereof,

Having regard to Council Regulation (EEC) No 2709/77 of 28 November 1977 opening preferential tariffs for developing countries for raw or unmanufactured tobaccos falling within subheading 24.01 A ex II of the Common Customs Tariff <sup>(7)</sup>, and in particular Article 1 thereof,

Having regard to Council Regulation (EEC) No 2710/77 of 28 November 1977 establishing in respect of certain products falling within Chapters 1 to 24 of the Common Customs Tariff a scheme of generalized preferences in favour of developing countries <sup>(8)</sup>, and in particular Article 1 thereof,

Having regard to Council Regulation (EEC) No 2711/77 of 28 November 1977 opening, allocating and providing for the administration of a tariff quota for cocoa butter and a tariff quota for soluble coffee originating in developing countries <sup>(9)</sup>, and in particular Article 1 thereof,

Having regard to Council Regulation (EEC) No 2712/77 of 28 November 1977 opening, allocating and providing for the administration of a Community tariff

<sup>(1)</sup> OJ No L 324, 19. 12. 1977, p. 1.

<sup>(2)</sup> OJ No L 324, 19. 12. 1977, p. 13.

<sup>(3)</sup> OJ No L 324, 19. 12. 1977, p. 23.

<sup>(4)</sup> OJ No L 324, 19. 12. 1977, p. 67.

<sup>(5)</sup> OJ No L 324, 19. 12. 1977, p. 93.

<sup>(6)</sup> OJ No L 324, 19. 12. 1977, p. 96.

<sup>(7)</sup> OJ No L 324, 19. 12. 1977, p. 102.

<sup>(8)</sup> OJ No L 324, 19. 12. 1977, p. 107.

<sup>(9)</sup> OJ No L 324, 19. 12. 1977, p. 132.

quota for preserved pineapples, other than in slices, half slices or spirals, originating in developing countries <sup>(1)</sup>, and in particular Article 1 thereof,

Having regard to Council Regulation (EEC) No 2713/77 of 28 November 1977 opening, allocating and providing for the administration of a Community tariff quota for preserved pineapples, in slices, half slices or spirals, originating in developing countries <sup>(2)</sup>, and in particular Article 1 thereof,

Whereas, as regards all the products referred to in the abovementioned Regulations, rules should be established to define the conditions in which they acquire the character of originating products, the mode of proof and the terms as to verification thereof; whereas it is appropriate for this purpose to adopt the provisions of Regulation (EEC) No 3200/76 of 21 December 1976 on the definition of the concept of originating products for the purposes of the application of tariff preferences granted by the European Economic Community in respect of certain developing countries <sup>(3)</sup>; whereas it is necessary to amend that Regulation and Lists A and B thereto, in view of experience gained;

Whereas the Decision of the representatives of the Governments of the Member States of the European Coal and Steel Community, meeting within the Council, of 28 November 1977 opening, allocating and providing for the administration of tariff quotas for certain steel products originating in developing countries (77/768/ECSC) <sup>(4)</sup> and the Decision of the representatives of the Governments of the Member States of the European Coal and Steel Community, meeting within the Council, of 28 November 1977 opening tariff preferences for certain steel products originating in developing countries (77/769/ECSC) <sup>(5)</sup>, provide that the concept of originating products is to be defined under the procedure laid down in Article 14 of Council Regulation (EEC) No 802/68 of 27 June 1968 concerning the common definition of the concept of the origin of goods <sup>(6)</sup>; whereas the rules to be applied for this purpose should be the same as those laid down for other products;

Whereas it is necessary to make transitional provisions for the benefit of those countries certain of whose products have not previously enjoyed tariff preferences;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee on Origin,

HAS ADOPTED THIS REGULATION:

## TITLE I

### Article 1

1. For the purpose of implementing the provisions concerning tariff preferences granted by the Community to certain products originating in developing countries, the following shall be considered of products originating in a country enjoying those preferences (hereinafter referred to as a 'beneficiary country'), provided that these products have been transported direct, within the meaning of Article 5, to the Community:

- (a) products wholly obtained in that country;
- (b) products obtained in that country in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 3.
- 2. The products in List C are excluded from the scope of this Regulation.

### Article 2

The following shall be considered as wholly obtained in a beneficiary country within the meaning of Article 1 (a):

- (a) mineral products extracted from its soil or from its sea bed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products obtained there from live animals;
- (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 on board its factory ships exclusively from the products referred to in (f);
- (h) used articles collected there fit only for the recovery of raw materials;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) products produced there exclusively from products specified in (a) to (i).

### Article 3

1. For the purposes of implementing the provisions for Article 1 (b), the following shall be considered as sufficient working or processing:

<sup>(1)</sup> OJ No L 324, 19. 12. 1977, p. 138.

<sup>(2)</sup> OJ No L 324, 19. 12. 1977, p. 144.

<sup>(3)</sup> OJ No L 361, 30. 12. 1976, p. 1.

<sup>(4)</sup> OJ No L 324, 19. 12. 1977, p. 150.

<sup>(5)</sup> OJ No L 324, 19. 12. 1977, p. 155.

<sup>(6)</sup> OJ No L 148, 28. 6. 1968, p. 1.

- (a) working or processing as a result of which the products obtained receive a classification under a tariff heading other than that covering each of the products worked or processed, except, however, working or processing specified in List A, where the special provisions of that list apply;
- (b) working or processing specified in List B.

The expressions 'section', 'chapter' and 'tariff heading' shall mean respectively the sections, chapters and tariff headings in the Brussels Nomenclature for the classification of goods in customs tariffs.

2. For the purpose of implementing Article 1 (b), the following shall in any event be considered as insufficient working or processing to confer the status of originating products, irrespective of whether or not there is a change of tariff heading:

- (a) operations to ensure the preservation of products 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) the affixing of 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 mixture do not meet the conditions laid down in this Regulation to enable them to be considered as originating products;
- (f) simple assembly of parts of products to constitute a complete product;
- (g) a combination of two or more operations specified in (a) to (f);
- (h) slaughter of animals.

#### Article 4

Where Lists A and B referred to in Article 3 provide that products obtained in a beneficiary country shall be

considered as originating therein only if the value of the products used does not exceed a given percentage of the value of the products obtained, the values to be taken into consideration for determining such percentage shall be:

- on the one hand,
  - as regards products whose importation can be proved, their customs value at the time of importation;
  - as regards products of undetermined origin, the earliest ascertainable price paid for such products in the territory of the country where manufacture takes place;
- and on the other hand,
  - the ex-works price of the products obtained, less internal taxes refunded or refundable on exportation.

#### Article 5

1. The following shall be considered as transported direct from the exporting beneficiary country to the Community:

- (a) products transported without passing through the territory of another country;
- (b) products transported through the territories of countries other than the exporting beneficiary country, with or without transshipment or temporary warehousing within those countries, provided that transport through those countries is justified for geographical reasons or exclusively on account of transport requirements and that the products have remained under the surveillance of the customs authorities of the country of transit or warehousing, and have not entered into commerce or been delivered for home use there, and have not undergone operations other than unloading, reloading and any operation intended to keep them in good condition.

2. Evidence that the conditions specified in paragraph 1 (b) have been fulfilled shall be supplied to the responsible customs authorities in the Community by the production of:

- (a) a through bill of lading drawn up in the exporting beneficiary country covering the passage through the country of transit; or
- (b) a certification by the customs authorities of the country of transit:
  - giving an exact description of the products,
  - stating the dates of unloading and reloading of the products or of their embarkation or disembarkation, identifying the ships used,

- certifying the condition under which the products remained in the transit country; or

(c) failing these, any substantiating documents.

#### Article 6

1. Originating products within the meaning of this Regulation shall be eligible, on importation into the Community, to benefit from the tariff preferences specified in Article 1 on production of a certificate of origin Form A issued either by the customs authorities or by other governmental authorities of the exporting beneficiary country, provided that the latter country assists the Community by allowing the customs authorities of Member States to verify the authenticity of the document or the accuracy of the information regarding the true origin of the products in question.

2. However, originating products within the meaning of this Regulation which are sent by post (including those sent by parcel post) shall, provided that the consignments contain only originating products and that their value does not exceed 1 000 units of account <sup>(1)</sup> per consignment, qualify on entry into the Community for the tariff preferences specified in Article 1 on production of a Form APR, on condition that the assistance specified in the preceding paragraph is forthcoming in respect of the said form.

3. Without prejudice to Article 3 (2), where, at the request of the person declaring the goods at the customs, a dismantled or non-assembled article falling within Chapter 84 or 85 of the Common Customs Tariff (CCT) is imported by instalments on the conditions laid down by the competent authorities, it shall be considered to be a single article and a certificate of origin Form A may be submitted for the whole article upon importation of the first instalment.

4. 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 shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

5. Sets in the sense of the General Rule 3 of the CCC nomenclature shall be regarded as originating when all component articles are originating products. Nevertheless, when a set is composed of originating and non-originating articles, the set as a whole shall be regarded

as originating provided that the value of the non-originating articles does not exceed 15% of the total value of the set.

#### Article 7

1. The certificate of origin Form A must be produced, to the Community customs office at which the goods are presented, within five months of the date of issue by the responsible governmental authority of the exporting beneficiary country.

2. When products pass through the territory of one or more countries, in accordance with the provisions of Article 5 (1) (b), the time limit fixed in paragraph 1 for the production of the certificate shall be extended to 10 months.

#### Article 8

Certificates shall be produced to the customs authorities in the importing State in accordance with the procedures laid down by that State. The said authorities may require a translation of a certificate. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the tariff preferences specified in Article 1.

#### Article 9

1. The Community shall admit products sent as small packages to private persons or forming part of travellers' personal luggage as originating products benefiting from the tariff preferences specified in Article 1 without requiring the production of a certificate of origin Form A or the completion of a Form APR, provided that such products are not imported by way of trade and have been declared as meeting the conditions required for the application of that Article, and where there is no doubt as to the veracity of such declaration.

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

Furthermore, the total value of these products must not exceed 60 units of account in the case of small packages or 200 units of account in the case of the contents of travellers' personal luggage.

<sup>(1)</sup> One unit of account (u.a.) is worth 0.88867088 gram of pure gold.

## Article 10

1. Products sent from a beneficiary country for exhibition in another country and sold after the exhibition for importation into the Community shall benefit on importation from the tariff preferences specified in Article 1 on condition that the products meet the requirements of this Regulation entitling them to be recognized as originating in the exporting beneficiary country and provided that it is shown to the satisfaction of the competent Community customs authorities that:

- (a) an exporter has consigned the products from the territory of the exporting beneficiary country to the country in which the exhibition is held and has exhibited them there;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in the Community;
- (c) the products have been consigned during the exhibition or immediately thereafter to the Community in the state in which they were sent for exhibition;
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A certificate of origin Form A must be produced to the competent Community 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 products 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 products, and during which the products remain under customs control.

## Article 11

Certificates of origin Form A produced to the competent customs authorities in the Community after expiry of the time limit stipulated in Article 7 may be accepted for the purpose of applying the tariff preferences specified in Article 1 where the failure to observe this time limit is due to *force majeure* or to exceptional circumstances.

The competent Community customs authorities may also accept such certificates where the products have been presented to them before expiry of the said time limit.

## Article 12

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

## Article 13

1. Subsequent verifications of certificates Form A and Form APR shall be carried out at random or whenever the relevant customs authorities in the Community have reasonable doubt as to the authenticity of the document or as to the accuracy of the information regarding the true origin of the products in question.

2. For the purpose of implementing the provisions of paragraph 1 above, the competent customs authorities in the Community shall return the certificate Form A or Part 1 of the Form APR to the responsible governmental authority in the exporting beneficiary country, giving where appropriate the reasons of form or substance for an enquiry. If the invoice has been submitted, such invoice or a copy thereof shall be attached to Part 1 of Form APR. The customs authorities shall also forward any information that has been obtained suggesting that the particulars given on the said certificate or the said form are inaccurate.

If the said authorities decide to suspend the tariff preferences specified in Article 1 pending the results of the verification, they shall offer to release the products to the importer subject to any precautionary measures judged necessary.

## Article 14

The Explanatory Notes, Lists A, B and C, the specimen certificate of origin Form A and the specimen Form APR which are annexed to this Regulation shall form an integral part of this Regulation.

## TITLE II

## Article 15

For the purpose of implementing the provisions concerning tariff preferences specified in Article 1, every beneficiary country shall comply or ensure compliance with the rules concerning the completion and issue of certificates of origin Form A, the conditions for the use of Forms APR and those concerning administrative cooperation contained in the following Articles.

## Section I

**Completion and issue of certificates  
of origin Form A***Article 16*

1. A certificate of origin shall be issued only upon written application from the exporter or his authorized representative.
2. The exporter or his representative shall submit with his application any appropriate supporting document proving that the products to be exported qualify for the issue of a certificate of origin.

*Article 17*

It shall be the responsibility of the competent governmental authorities of the exporting beneficiary countries to ensure that certificates and applications are duly completed.

*Article 18*

The certificate must conform to the specimen shown in the Annex. It shall be made out in English or French. If it is completed by hand, entries must be in ink and in printscript. However, the certificate in use in 1977 may still be used.

Each certificate shall measure 210 × 297 mm. The paper used must be white-sized writing paper not containing mechanical pulp and weighing not less than 25 g/m<sup>2</sup>. It shall have a printed green guilloche-pattern background making any falsification by mechanical or chemical means apparent to the eye.

Each certificate shall bear a serial number, whether or not printed, by which it can be identified.

*Article 19*

Since the certificate of origin constitutes the documentary evidence for the application of the provisions concerning tariff preferences, specified in Article 1, it shall be the responsibility of the competent governmental authority of the exporting country to take any steps necessary to verify the origin of the products and to check the other statements on the certificate.

*Article 20*

1. The certificate shall be issued by the competent governmental authority of the beneficiary country if the products to be exported can be considered products

originating in that country within the meaning of Title I of this Regulation.

2. The signature to be entered in box 11 of the certificate must be handwritten.
3. For the purpose of verifying whether the condition specified in paragraph 1 has been met, the competent governmental authority shall have the right to call for any documentary evidence or to carry out any check which it considers appropriate.
4. The competent governmental authority of the beneficiary country shall refuse to issue a certificate if it appears from the documents submitted that the products to which it relates are not intended for the Community or for a preference-giving country applying the same rules as those laid down in Title I of this Regulation.

*Article 21*

The certificate shall be available to the exporter as soon as exportation is actually carried out or when it is certain that it will be carried out.

*Article 22*

Since box 12 is to be duly completed by the endorsement of the European Economic Community or one of the Member States as the importing country, the completion of box 2 of the certificate of origin Form A shall be optional.

*Article 23*

It shall always be possible to replace one or more certificates of origin Form A by one or more other such certificates, provided that this is done at the customs office in the Community where the products are located.

*Article 24*

1. In exceptional cases, a certificate may be issued after the actual exportation of the products to which it relates, if it was not issued at the time of exportation as a result of errors involuntarily made or omissions or other special circumstances.
2. The competent governmental authority may issue a certificate retrospectively only after verifying that the particulars contained in the exporter's application agree with those contained in the corresponding export documents and that no certificate of origin was issued when the products in question were exported.

Certificates of origin Form A issued retrospectively must bear, in box 4, the endorsement 'DÉLIVRÉ A POSTERIORI' or 'ISSUED RETROSPECTIVELY'.

*Article 25*

In the event of the theft, loss or destruction of a certificate of origin, the exporter may apply to the competent governmental authority which issued it for a duplicate to be made out on the basis of the export documents in their possession. The duplicate Form A issued in this way must be endorsed, in box 4, with one of the following words: 'DUPLICATA' or 'DUPLICATE'.

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

*Section II***Conditions for the use of Form APR***Article 26*

Form APR, which must correspond to the specimen contained in the Annex, shall be completed by the exporter. It shall be made out in English or French. If it is completed by hand, entries must be in ink and in printscript.

The signature to be entered in Part 1 of the Form APR must be handwritten.

Form APR shall be composed of two parts, each part measuring 210 × 148 mm. The paper used shall be white-sized writing paper not containing mechanical pulp and weighing not less than 25 g/m<sup>2</sup>.

Form APR may be perforated mechanically so that the two parts can be separated and the label of the second part may be detached. The reverse side of the label may be gummed.

Each part of the form must bear a serial number, whether or not printed, by which it can be identified.

*Article 27*

A Form APR shall be completed for each postal consignment. After completing and signing the two parts of the form, the exporter shall, in the case of consignments by parcel post, attach the two parts to the dispatch note. In the case of consignments by letter post, he shall insert his declaration (Part 1) in the packet and shall attach the label of Part 2 to the outer packing.

*Article 28*

1. If the products contained in the consignment have already been subject to verification in the exporting

beneficiary country for conformity with the provisions of this Regulation, the exporter may refer to this verification in the space for 'observations' on the Form APR (Part 1).

2. As appropriate, the exporter shall write 'APR' followed by the serial number of the Form APR used either on the C 1 green label, or on the C 2/CP 3 customs declaration.

*Section III***Methods of administrative cooperation***Article 29*

The beneficiary countries shall send the Commission of the European Communities the names and addresses of the governmental authorities competent to issue certificates of origin together with specimens of stamps used by these authorities. The Commission shall forward this information to the customs authorities of the Member States.

*Article 30*

When an application for subsequent verification has been made in accordance with the provisions of Article 13 of Title I, such verification shall be carried out and its results communicated to the competent customs authorities in the Community within a maximum of three months. The results must be such as to establish whether the certificate of origin Form A or the Form APR in question applies to the products actually exported and whether these products were in fact eligible to benefit from the tariff preferences specified in Article 1.

For the purpose of subsequent verification of certificates of origin Form A, copies of the certificates as well as any export documents referring to them shall be kept for at least two years by the competent governmental authority in the exporting beneficiary country.

*Article 31*

1. Subject as provided in Article 33, the certifications of authenticity provided for in Article 1 (2) of Council Regulations (EEC) No 2708/77 and (EEC) No 2710/77 of 28 November 1977 shall be given in box 4 of the certificate of origin Form A provided for in this Regulation.

2. The certifications mentioned in paragraph 1 shall consist of the following words: 'The undersigned authority certifies the truth of the description of the goods given in box 7 below' or 'L'autorité soussignée

certifie l'exactitude de la description des marchandises figurant dans la case n° 7 ci-dessous' followed by the stamp of the competent authority and the hand-written signature of the competent official.

3. The description of goods in box 7 of the certificate of origin shall be as follows, according to the product concerned:

- 'unmanufactured tobacco Virginia type' or 'tabac brut ou non fabriqué du type Virginia';
- 'agave brandy "tequila", in containers holding two litres or less' or 'eau-de-vie d'agave "tequila" en récipients contenant deux litres ou moins'.

#### *Article 32*

The beneficiary countries shall inform the Commission of the European Communities of the names and addresses of the governmental authorities competent to issue the certifications mentioned in Article 31, together with impressions of the stamp they use. The Commission shall forward this information to the customs authorities of the Member States.

#### *Article 33*

By way of derogation from Article 31 (1) and (2) but without prejudice to Articles 31 (3) and 32, it shall not

be necessary for one of the said certifications to appear in box 4 of the certificate of origin if the authority competent to issue the certificate of origin is the governmental authority qualified to give that certification.

#### *Article 34*

1. Without prejudice to Article 8, for a period of six months from the date of entry into force of this Regulation, there may be produced, in respect of those products specified in paragraph 2 hereof which, at the time of entry into force of the provisions concerning tariff preferences granted therefor are either in transit or being held in the Community under temporary warehouse procedure, in customs warehouses or in free zones, certificates of origin Form A together with documentary evidence of direct transport.

2. The products referred to in paragraph 1 are the following:

- the products set out in the list in Annex I originating in developing countries and territories;
- the products set out in the list in Annex II originating in Romania.

#### *Article 35*

This Regulation shall enter into force on 1 January 1978.

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

Done at Brussels, 23 December 1977.

*For the Commission*

Étienne DAVIGNON

*Member of the Commission*

## EXPLANATORY NOTES

**Note 1 — Article 1:**

The term 'in a beneficiary country' shall also cover the territorial waters of that country.

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 beneficiary country to which they belong provided that they satisfy the conditions set out in Explanatory Note 4.

**Note 2 — Article 1:**

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

**Note 3 — Article 1:**

Packing shall be considered as forming a whole with the products contained therein. This provision, however, shall not apply to packing which is not of the normal type for the article packed and which has intrinsic utilization value and is of a durable nature, apart from its function as packing.

**Note 4 — Article 2 (f):**

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

- which are registered or recorded in the beneficiary country,
- which sail under the flag of the beneficiary country,
- which are at least 50% owned by nationals of the beneficiary country or by a company with its head office in that country, 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 that country and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to that country or to public bodies or nationals of that country,
- of which the captain and officers are all nationals of the beneficiary country, and
- of which at least 75% of the crew are nationals of the beneficiary country.

**Note 5 — Article 4:**

'Ex-works price' means 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' means the customs value as defined in the Convention concerning the valuation of goods for customs purposes signed in Brussels on 15 December 1950.

**Note 6:**

The term 'product' as used in this Regulation includes 'article', 'goods', 'material', 'equipment' and any other equivalent expression.

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## LIST A

List of working or processing operations which result in a change in the nomenclature heading without conferring the status of originating products on the products undergoing such operations, or conferring this status only subject to certain conditions

| Products obtained |                                                                                                                                                                                         | Working or processing that does not confer the status of originating products                                                    | Working or processing that confers the status of the originating products when the following conditions are met |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
| CCT heading No    | Description                                                                                                                                                                             |                                                                                                                                  |                                                                                                                 |
| 03.02             | Fish, dried, salted or in brine, smoked fish, whether or not cooked before or during the smoking process                                                                                | Drying, salting, placing in brine; smoking of fish, whether cooked or not                                                        |                                                                                                                 |
| 07.02             | Vegetables (whether or not cooked), preserved by freezing                                                                                                                               | Freezing of vegetables                                                                                                           |                                                                                                                 |
| 07.03             | Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption                                  | Placing in brine or in other solutions of vegetables falling within heading No 07.01                                             |                                                                                                                 |
| 07.04             | Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared                                                                           | Drying, dehydration, evaporation, cutting, breaking, powdering of vegetables falling within heading Nos 07.01 to 07.03 inclusive |                                                                                                                 |
| 08.10             | Fruit (whether or not cooked) preserved by freezing, not containing added sugar                                                                                                         | Freezing of fruit                                                                                                                |                                                                                                                 |
| 08.11             | Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or other preservative solutions), but unsuitable in that state for immediate consumption | Placing in brine or in other solutions of fruit falling within heading Nos 08.01 to 08.09 inclusive                              |                                                                                                                 |
| 08.12             | Fruit, dried other than that falling within heading Nos 08.01, 08.02, 08.03, 08.04 or 08.05                                                                                             | Drying of fruit                                                                                                                  |                                                                                                                 |
| ex 11.04          | Flour of the dried leguminous vegetables falling within heading No 07.05 or of the fruits falling within any heading in Chapter 8                                                       | Manufacture from dried leguminous vegetables falling within heading No 07.05 or from fruits falling within Chapter 8             |                                                                                                                 |
| 15.04             | Fats and oils, of fish and marine mammals, whether or not refined                                                                                                                       | Manufacture from products falling within Chapters 2 and 3                                                                        |                                                                                                                 |
| 15.06             | Other animal oils and fats (including neat's-foot oil and fats from bones or waste)                                                                                                     | Manufacture from products falling within Chapter 2                                                                               |                                                                                                                 |

List A (*cont'd*)

| Products obtained |                                                                                                                                                                                                                                                                                                                                                        | Working or processing that does not confer the status of originating products                                                                                                         | Working or processing that confers the status of the originating products when the following conditions are met |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
| CCT heading No    | Description                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                       |                                                                                                                 |
| ex 15.07          | Fixed vegetable oils, fluid or solid, crude, refined or purified, but not including Chinawood oil, myrtle wax, Japan wax or oil of tungnuts, oleococca seeds or oiticica seeds; also not including oils of a kind used in machinery or mechanical appliances or for industrial purposes other than the manufacture of foodstuffs for human consumption | Manufacture from products falling within Chapters 7 and 12                                                                                                                            |                                                                                                                 |
| 16.02             | Other prepared or preserved meat or meat offal                                                                                                                                                                                                                                                                                                         | Manufacture from products falling within Chapter 2                                                                                                                                    |                                                                                                                 |
| 16.04             | Prepared or preserved fish, including caviar and caviar substitutes                                                                                                                                                                                                                                                                                    | Manufacture from products falling within Chapter 3                                                                                                                                    |                                                                                                                 |
| 16.05             | Crustaceans and molluscs, prepared or preserved                                                                                                                                                                                                                                                                                                        | Manufacture from products falling within Chapter 3                                                                                                                                    |                                                                                                                 |
| ex 17.01          | Beet sugar and cane sugar, solid, flavoured or coloured                                                                                                                                                                                                                                                                                                | Manufacture from any product                                                                                                                                                          |                                                                                                                 |
| 17.02             | Other sugar in solid form; sugar syrups, not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel                                                                                                                                                                                       | Manufacture from any product                                                                                                                                                          |                                                                                                                 |
| ex 17.03          | Molasses, flavoured or coloured                                                                                                                                                                                                                                                                                                                        | Manufacture from any product                                                                                                                                                          |                                                                                                                 |
| 17.04             | Sugar confectionery, not containing cocoa                                                                                                                                                                                                                                                                                                              | Manufacture from other products falling within Chapter 17                                                                                                                             |                                                                                                                 |
| 18.04             | Cocoa butter (fat or oil)                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                       | Manufacture from originating cocoa beans                                                                        |
| 18.06             | Chocolate and other food preparations containing cocoa                                                                                                                                                                                                                                                                                                 | Manufacture from sucrose or manufacture in which the value of the products falling within heading Nos 18.01 to 18.05 inclusive used exceeds 40 % of the value of the product obtained |                                                                                                                 |
| ex 19.02          | Preparations of flour meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa                                                                                                                                                                                    | Manufacture from cereals and derived products, meat, milk and sugars                                                                                                                  |                                                                                                                 |
| 19.04             | Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches                                                                                                                                                                                                                                                                  | Manufacture from any product                                                                                                                                                          |                                                                                                                 |

List A (*cont'd*)

| Products obtained |                                                                                                                                                                                                                                                      | Working or processing that does not confer the status of originating products | Working or processing that confers the status of the originating products when the following conditions are met |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
| CCT heading No    | Description                                                                                                                                                                                                                                          |                                                                               |                                                                                                                 |
| 19.05             | Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)                                                                                                                    | Manufacture from any product                                                  |                                                                                                                 |
| 19.07             | Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruits; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products | Manufacture from products falling within Chapter 11                           |                                                                                                                 |
| 19.08             | Pastry, biscuits, cakes and other fine bakers' wares whether or not containing cocoa in any proportion                                                                                                                                               | Manufacture from products falling within Chapter 11                           |                                                                                                                 |
| 20.01             | Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard                                                                                                      |                                                                               | Manufacture from originating products falling within Chapters 7 and 8                                           |
| 20.02             | Vegetables prepared or preserved otherwise than by vinegar or acetic acid                                                                                                                                                                            |                                                                               | Manufacture from originating products falling within Chapter 7                                                  |
| 20.03             | Fruits, preserved by freezing, containing added sugar                                                                                                                                                                                                |                                                                               | Manufacture from originating products falling within Chapters 8 and 17                                          |
| 20.04             | Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallized)                                                                                                                                                           |                                                                               | Manufacture from originating products falling within Chapters 8 and 17                                          |
| 20.05             | Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, whether or not containing added sugar                                                                                                                      |                                                                               | Manufacture from originating products falling within Chapters 8 and 17                                          |
| 20.06             | Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit                                                                                                                                                               |                                                                               | Manufacture from originating products falling within Chapters 8, 9, 17 and 22                                   |
| 20.07             | Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit                                                                                                           |                                                                               | Manufacture from originating products falling within Chapters 7, 8 and 17                                       |
| 21.04             | Sauces; mixed condiments and mixed seasonings                                                                                                                                                                                                        |                                                                               | Manufacture from tomato concentrate the value of which does not exceed 50% of the value of the product obtained |
| 21.05             | Soups and broths, in liquid, solid or powder form; homogenized composite food preparations                                                                                                                                                           | Manufacture from products falling within heading No 20.02                     |                                                                                                                 |
| ex 21.07          | Sugar syrups, flavoured or coloured                                                                                                                                                                                                                  | Manufacture from any product                                                  |                                                                                                                 |

List A (*cont'd*)

| Products obtained |                                                                                                                                                                                                                                                                                 | Working or processing that does not confer the status of originating products                                                       | Working or processing that confers the status of the originating products when the following conditions are met             |
|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| CCT heading No    | Description                                                                                                                                                                                                                                                                     |                                                                                                                                     |                                                                                                                             |
| 22.02             | Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07                                                                                                        | Manufacture from fruit juices                                                                                                       |                                                                                                                             |
| 22.09             | Spirits (other than those falling within heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages                                                                        | Manufacture from products falling within heading No 08.04, 20.07, 22.04 or 22.05                                                    |                                                                                                                             |
| 23.07             | Sweetened forage; other preparations of a kind used in animal feeding                                                                                                                                                                                                           | Manufacture from cereals and derived products, meat, milk, sugar and molasses                                                       |                                                                                                                             |
| ex 24.02          | Cigarettes, cigars and cigarillos, tobacco for smoking                                                                                                                                                                                                                          |                                                                                                                                     | Manufacture in which at least 70% by quantity of the products falling within heading No 24.01 used are originating products |
| ex 28.38          | Aluminium sulphate                                                                                                                                                                                                                                                              | Manufacture from products falling within heading No 28.20                                                                           |                                                                                                                             |
| 30.03             | Medicaments (including veterinary medicaments)                                                                                                                                                                                                                                  | Manufacture from active substances                                                                                                  |                                                                                                                             |
| ex 30.04          | Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices) impregnated or coated with pharmaceutical substances for medical or surgical purposes)                                                                                     |                                                                                                                                     | Manufacture from originating pharmaceutical substances                                                                      |
| 31.05             | Other fertilizers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg                                                                                                                            |                                                                                                                                     | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained                |
| 32.06             | Colour lakes                                                                                                                                                                                                                                                                    | Manufacture from products falling within heading Nos 32.04 and 32.05                                                                |                                                                                                                             |
| 32.07             | Other colouring matter; inorganic products of a kind used as luminophores                                                                                                                                                                                                       | Mixing of oxides or salts falling within Chapter 28 with extenders such as barium sulphate, chalk, barium carbonate and satin white |                                                                                                                             |
| 32.10             | Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms of packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories | Manufacture from products falling within heading Nos 32.04 to 32.09 inclusive                                                       |                                                                                                                             |

List A (*cont'd*)

| Products obtained |                                                                                                                                                                                                                                                                                               | Working or processing that does not confer the status of originating products           | Working or processing that confers the status of the originating products when the following conditions are met |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
| CCT heading No    | Description                                                                                                                                                                                                                                                                                   |                                                                                         |                                                                                                                 |
| 32.12             | Glaziers' putty; grafting putty; painters' fillings, non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements                                                                                                                        | Manufacture from products falling within heading No 32.09                               |                                                                                                                 |
| ex 33.06          | Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses                                                                                                                                                                              | Manufacture from essential oils (terpeneless or not), concretes, absolutes or resinoids |                                                                                                                 |
| 34.01             | Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap                                                                                                                             | Manufacture from products falling within heading Nos 34.02 and 34.05                    |                                                                                                                 |
| ex 35.07          | Preparations used for clarifying beer, composed of papain and bentonite; enzymic preparations for desizing textiles                                                                                                                                                                           |                                                                                         |                                                                                                                 |
| ex 36.08          | Other combustible preparations and products                                                                                                                                                                                                                                                   | Manufacture from combustible preparations and products                                  | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 37.01             | Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paper-board or cloth                                                                                                                                                                       | Manufacture from products falling within heading No 37.02                               |                                                                                                                 |
| 37.02             | Film in rolls, sensitized, unexposed, perforated or not                                                                                                                                                                                                                                       | Manufacture from products falling within heading No 37.01                               |                                                                                                                 |
| 37.04             | Sensitized plates and film, exposed but not developed, negative or positive                                                                                                                                                                                                                   | Manufacture from products falling within heading Nos 37.01 and 37.02                    |                                                                                                                 |
| 38.11             | Disinfectants, insecticides, fungicides, rat poisons, herbicides, anti-sprouting products, plant growth regulators and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers) |                                                                                         |                                                                                                                 |
| 38.12             | Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries                                                                                                                                                                 |                                                                                         | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |

List A (*cont'd*)

| Products obtained |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Working or processing that does not confer the status of originating products | Working or processing that confers the status of the originating products when the following conditions are met |
|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
| CCT heading No    | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                               |                                                                                                                 |
| 38.13             | Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 38.14             | Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 38.15             | Prepared rubber accelerators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 38.17             | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 38.18             | Composite solvents and thinners for varnishes and similar products                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| ex 38.19          | <p>Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included, excluding:</p> <ul style="list-style-type: none"> <li>— Fusel oil and Dippel's oil;</li> <li>— Naphthenic acids and their non-water-soluble salts, esters of naphthenic acids;</li> <li>— Sulphonaphthenic acids and their non-water-soluble salts, esters of sulphonaphthenic acids;</li> <li>— 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;</li> <li>— Mixed alkylbenzenes and mixed alkylnaphthalenes;</li> <li>— Ion exchangers;</li> </ul> |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |

List A (*cont'd*)

| Products obtained             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Working or processing that does not confer the status of originating products | Working or processing that confers the status of the originating products when the following conditions are met |
|-------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
| CCT heading No                | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                               |                                                                                                                 |
| ex 38.19<br>( <i>cont'd</i> ) | <ul style="list-style-type: none"> <li>— Catalysts;</li> <li>— Getters for vacuum tubes;</li> <li>— Refractory cements or mortars and similar compositions;</li> <li>— Alkaline iron oxide for the purification of gas;</li> <li>— Carbon (other than that falling within heading No ex 38.01) in metal, graphite or other compounds, in the form of small plates, bars or other semi-manufactures;</li> <li>— Sorbitol other than sorbitol falling within heading No 29.04;</li> <li>— Amoniacal gas liquors and spent oxide produced in coal gas purification</li> </ul> |                                                                               |                                                                                                                 |
| ex Chapter 39                 | Textile fabrics not included under heading No 59.08 pursuant to Note 2 A of Chapter 59                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                               | Manufacture from yarn                                                                                           |
| ex 39.02                      | Polymerization products                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| ex 39.07                      | Articles of materials of the kinds described in heading Nos 39.01 to 39.06 with the exception of frames and hand-screens, non-mechanical, frames and handles therefor and parts of such frames and handles, and corset busks and similar supports for articles of apparel or clothing accessories                                                                                                                                                                                                                                                                          |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 40.05                         | Plates, sheets and strip, of unvulcanized natural or synthetic rubber, other than smoked sheets and crepe sheets falling within heading No 40.01 or 40.02; granules of unvulcanized natural or synthetic rubber compounded ready for vulcanization; unvulcanized natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch                                                      |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |

List A (*cont'd*)

| Products obtained |                                                                                                                                                                   | Working or processing that does not confer the status of originating products                  | Working or processing that confers the status of the originating products when the following conditions are met                                                                                                                                                                                                                                                                                                                 |
|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CCT heading No    | Description                                                                                                                                                       |                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| ex 41.02          | Bovine cattle leather (including buffalo leather) and equine leather, prepared but not parchment dressed, except leather falling within heading No 41.06 or 41.08 | Tanning of raw hides and skins falling within heading No 41.01                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| ex 41.03          | Sheep and lamb skin leather, prepared but not parchment dressed, except leather falling within heading No 41.06 or 41.08                                          | Tanning of raw hides and skins falling within heading No 41.01                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| ex 41.04          | Goat and kid skin leather, prepared but not parchment dressed, except leather falling within heading No 41.06 or 41.08                                            | Tanning of raw hides and skins falling within heading No 41.01                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| ex 41.05          | Other kinds of leather, prepared but not parchment dressed, except leather falling within heading No 41.06 or 41.08                                               | Tanning of raw hides and skins falling within heading No 41.01                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 41.08             | Patent leather and imitation patent leather; metallized leather                                                                                                   |                                                                                                | Varnishing or metallizing of leather falling within heading Nos 41.02 to 41.06 inclusive (other than skin leather of crossed Indian sheep and of Indian goat or kid, not further prepared than vegetable tanned, or if otherwise prepared, obviously unsuitable for immediate use in the manufacture of leather articles), in which the value of the skin leather used does not exceed 50% of the value of the product obtained |
| 43.03             | Articles of furskin                                                                                                                                               | Making up from furskins in plates crosses and similar forms falling within heading No ex 43.02 |                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| ex 44.21          | Complete wooden packing cases, boxes, crates, drums and similar packings, except those made of fibreboard                                                         |                                                                                                | Manufacture from boards not cut to size                                                                                                                                                                                                                                                                                                                                                                                         |
| ex 44.28          | Match splints; wooden pegs or pins for footwear                                                                                                                   | Manufacture from drawn wood                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 45.03             | Articles of natural cork                                                                                                                                          |                                                                                                | Manufacture from products falling within heading No 45.01                                                                                                                                                                                                                                                                                                                                                                       |
| ex 48.07          | Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets                                                                      |                                                                                                | Manufacture from paper pulp                                                                                                                                                                                                                                                                                                                                                                                                     |

List A (*cont'd*)

| Products obtained       |                                                                                                                                                                                                            | Working or processing that does not confer the status of originating products | Working or processing that confers the status of the originating products when the following conditions are met                      |
|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|
| CCT heading No          | Description                                                                                                                                                                                                |                                                                               |                                                                                                                                      |
| 48.14                   | Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the products obtained                        |
| 48.15                   | Other paper and paperboard, cut to size or shape                                                                                                                                                           |                                                                               | Manufacture from paper pulp                                                                                                          |
| ex 48.16                | Boxes, bags and other packing containers of paper or paperboard                                                                                                                                            |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained                         |
| 49.09                   | Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings                                                                                           | Manufacture from products falling within heading No 49.11                     |                                                                                                                                      |
| 49.10                   | Calendars of any kind, of paper or paperboard, including calendar blocks                                                                                                                                   | Manufacture from products falling within heading No 49.11                     |                                                                                                                                      |
| 50.04 <sup>(1)</sup>    | Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale                                                                                                                         |                                                                               | Manufacture from products falling within heading No 50.01                                                                            |
| 50.05 <sup>(1)</sup>    | Yarn spun from silk waste other than noil, not put up for retail sale                                                                                                                                      |                                                                               | Manufacture from products falling within heading No 50.03 neither carded nor combed                                                  |
| ex 50.07 <sup>(1)</sup> | Silk yarn and yarn spun from noil or other waste silk, put up for retail sale; imitation catgut of silk                                                                                                    |                                                                               | Manufacture from products falling within heading No 50.01 or from products falling within heading No 50.03 neither carded nor combed |
| 50.09 <sup>(2)</sup>    | Woven fabrics of silk of noil or other waste silk                                                                                                                                                          |                                                                               | Manufacture from products falling within heading Nos 50.02 and 50.03                                                                 |
| 51.01 <sup>(1)</sup>    | Yarn of man-made fibres (continuous), not put up for retail sale                                                                                                                                           |                                                                               | Manufacture from chemical products or textile pulp                                                                                   |
| 51.02 <sup>(1)</sup>    | Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials                                                                                                           |                                                                               | Manufacture from chemical products or textile pulp                                                                                   |

<sup>(1)</sup> For yarn obtained from two or more textile materials: the provisions appearing in this list shall be applied cumulatively both as regards the heading under which the mixed yarn is classified and for the headings under which yarn of each of the other textiles of which the mixture is composed would be classified.

<sup>(2)</sup> For fabrics composed of two or more textile materials: the provisions appearing in this list shall be applied cumulatively both as regards the heading under which the mixed fabric is classified and for the headings under which fabric of each of the other textiles of which the mixture is composed would be classified.

List A (*cont'd*)

| Products obtained    |                                                                                                                                     | Working or processing that does not confer the status of originating products | Working or processing that confers the status of the originating products when the following conditions are met                                               |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CCT heading No       | Description                                                                                                                         |                                                                               |                                                                                                                                                               |
| 51.03 <sup>(1)</sup> | Yarn of man-made fibres (continuous), put up for retail sale                                                                        |                                                                               | Manufacture from chemical products or textile pulp                                                                                                            |
| 51.04 <sup>(2)</sup> | Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip falling within heading No 51.01 or 51.02 |                                                                               | Manufacture from chemical products or textile pulp                                                                                                            |
| 52.01                | Metallized yarn, being textile yarn spun with metal or covered with metal by any process                                            |                                                                               | Manufacture from chemical products, from textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed |
| 52.02                | Woven fabrics of metal thread or of metallized yarn, of a kind used in articles of apparel, as furnishing fabrics or the like       |                                                                               | Manufacture from chemical products, from textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste                            |
| 53.06 <sup>(1)</sup> | Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale                                                    |                                                                               | Manufacture from products falling within heading Nos 53.01 and 53.03                                                                                          |
| 53.07 <sup>(1)</sup> | Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale                                                    |                                                                               | Manufacture from products falling within heading Nos 53.01 and 53.03                                                                                          |
| 53.08 <sup>(1)</sup> | Yarn of fine animal hair (carded or combed), not put up for retail sale                                                             |                                                                               | Manufacture from raw fine animal hair falling within heading No 53.02                                                                                         |
| 53.09 <sup>(1)</sup> | Yarn of horsehair or of other coarse animal hair, not put up for retail sale                                                        |                                                                               | Manufacture from raw coarse animal hair falling within heading No 53.02 or from raw horsehair falling within heading No 05.03                                 |
| 53.10 <sup>(1)</sup> | Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale                       |                                                                               | Manufacture from products falling within heading Nos 05.03 or 53.01 to 53.04 inclusive                                                                        |
| 53.11 <sup>(2)</sup> | Woven fabrics of sheep's or lambs' wool or of fine animal hair                                                                      |                                                                               | Manufacture from products falling within heading Nos 53.01 to 53.05 inclusive                                                                                 |
| 53.12 <sup>(2)</sup> | Woven fabrics of horsehair or of other coarse animal hair                                                                           |                                                                               | Manufacture from products falling within heading Nos 53.02 to 53.05 or from horsehair falling within heading No 05.03                                         |

<sup>(1)</sup> For yarn obtained from two or more textile materials: the provisions appearing in this list shall be applied cumulatively both as regards the heading under which the mixed yarn is classified and for the headings under which yarn of each of the other textiles of which the mixture is composed would be classified.

<sup>(2)</sup> For fabrics composed of two or more textile materials: the provisions appearing in this list shall be applied cumulatively both as regards the heading under which the mixed fabric is classified and for the headings under which fabric of each of the other textiles of which the mixture is composed would be classified.

List A (*cont'd*)

| Products obtained    |                                                                                             | Working or processing that does not confer the status of originating products | Working or processing that confers the status of the originating products when the following conditions are met |
|----------------------|---------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
| CCT heading No       | Description                                                                                 |                                                                               |                                                                                                                 |
| 54.03 <sup>(1)</sup> | Flax or ramie yarn, not put up for retail sale                                              |                                                                               | Manufacture from products falling within heading Nos 54.01 and 54.02, neither carded nor combed                 |
| 54.04 <sup>(1)</sup> | Flax or ramie yarn, put up for retail sale                                                  |                                                                               | Manufacture from products falling within heading No 54.01 or 54.02                                              |
| 54.05 <sup>(2)</sup> | Woven fabrics of flax or of ramie                                                           |                                                                               | Manufacture from products falling within heading No 54.01 or 54.02                                              |
| 55.05 <sup>(1)</sup> | Cotton yarn, not put up for retail sale                                                     |                                                                               | Manufacture from products falling within heading No 55.01 or 55.03                                              |
| 55.06 <sup>(1)</sup> | Cotton yarn, put up for retail sale                                                         |                                                                               | Manufacture from products falling within heading No 55.01 or 55.03                                              |
| 55.07 <sup>(2)</sup> | Cotton gauze                                                                                |                                                                               | Manufacture from products falling within heading Nos 55.01, 55.03 or 55.04                                      |
| 55.08 <sup>(2)</sup> | Terry towelling and similar terry fabrics, of cotton                                        |                                                                               | Manufacture from products falling within heading Nos 55.01, 55.03 or 55.04                                      |
| 55.09 <sup>(2)</sup> | Other woven fabrics of cotton                                                               |                                                                               | Manufacture from products falling within heading Nos 55.01, 55.03 or 55.04                                      |
| 56.01                | Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning      |                                                                               | Manufacture from chemical products or textile pulp                                                              |
| 56.02                | Continuous filament tow for the manufacture of man-made fibres (discontinuous)              |                                                                               | Manufacture from chemical products or textile pulp                                                              |
| 56.04                | Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning |                                                                               | Manufacture from chemical products or textile pulp                                                              |
| 56.05 <sup>(1)</sup> | Yarn of man-made fibres (discontinuous or waste), not put up for retail sale                |                                                                               | Manufacture from chemical products or textile pulp                                                              |
| 56.06 <sup>(1)</sup> | Yarn of man-made fibres (discontinuous or waste), put up for retail sale                    |                                                                               | Manufacture from chemical products or textile pulp                                                              |

<sup>(1)</sup> For yarn obtained from two or more textile materials: the provisions appearing in this list shall be applied cumulatively both as regards the heading under which the mixed yarn is classified and for the headings under which yarn of each of the other textiles of which the mixture is composed would be classified.

<sup>(2)</sup> For fabrics composed of two or more textile materials: the provisions appearing in this list shall be applied cumulatively both as regards the heading under which the mixed fabric is classified and for the headings under which fabric of each of the other textiles of which the mixture is composed would be classified.

List A (*cont'd*)

| Products obtained       |                                                                                                                                                                                     | Working or processing that does not confer the status of originating products | Working or processing that confers the status of the originating products when the following conditions are met                                                                                                 |
|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CCT heading No          | Description                                                                                                                                                                         |                                                                               |                                                                                                                                                                                                                 |
| 56.07 <sup>(2)</sup>    | Woven fabrics of man-made fibres (discontinuous or waste)                                                                                                                           |                                                                               | Manufacture from products falling within heading Nos 56.01 to 56.03 inclusive                                                                                                                                   |
| 57.06 <sup>(1)</sup>    | Yarn of jute or of other textile bast fibres of heading No 57.03                                                                                                                    |                                                                               | Manufacture from raw jute, or other raw textile bast fibres falling within heading No 57.03                                                                                                                     |
| ex 57.07 <sup>(1)</sup> | Yarn of true hemp                                                                                                                                                                   |                                                                               | Manufacture from raw true hemp                                                                                                                                                                                  |
| ex 57.07 <sup>(1)</sup> | Yarn of other vegetable textile fibres excluding yarn of true hemp                                                                                                                  |                                                                               | Manufacture from raw vegetable textile fibres falling within heading Nos 57.02 to 57.04                                                                                                                         |
| ex 57.07 <sup>(1)</sup> | Paper yarn                                                                                                                                                                          |                                                                               | Manufacture from products falling within Chapter 47, from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed               |
| 57.10 <sup>(1)</sup>    | Woven fabrics of jute or of other textile bast fibres of falling within heading No 57.03                                                                                            |                                                                               | Manufacture from raw jute or from other textile bast fibres falling within heading No 57.03                                                                                                                     |
| ex 57.11 <sup>(1)</sup> | Woven fabrics of other vegetable textile fibres                                                                                                                                     |                                                                               | Manufacture from products falling within heading No 57.01, 57.02 or 57.04 or from coir yarn falling within heading No 57.07                                                                                     |
| ex 57.11                | Woven fabrics of paper yarn                                                                                                                                                         |                                                                               | Manufacture from paper, from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste                                                                       |
| 58.01                   | Carpets, carpeting and rugs, knotted (made up or not)                                                                                                                               |                                                                               | Manufacture from products falling within heading Nos 50.01 to 50.03 inclusive, 51.01, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive or 57.01 to 57.04 inclusive           |
| 58.02                   | Other carpets, carpeting, rugs, mats and matting, and 'Kelem', 'Schumacks' and 'Karamanie' rugs and the like (made up or not)                                                       |                                                                               | Manufacture from products falling within heading Nos 50.01 to 50.03 inclusive, 51.01, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive or 57.01 to 57.04 inclusive           |
| 58.04                   | Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No 55.08 and fabrics falling within heading No 58.05) |                                                                               | Manufacture from products falling within heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive and 56.01 to 56.03 inclusive or from chemical products or textile pulp |

<sup>(1)</sup> For yarn obtained from two or more textile materials: the provisions appearing in this list shall be applied cumulatively both as regards the heading under which the mixed yarn is classified and for the headings under which yarn of each of the other textiles of which the mixture is composed would be classified.

<sup>(2)</sup> For fabrics composed of two or more textile materials: the provisions appearing in this list shall be applied cumulatively both as regards the heading under which the mixed fabric is classified and for the headings under which fabric of each of the other textiles of which the mixture is composed would be classified.

List A (*cont'd*)

| Products obtained |                                                                                                                                                                                                                                | Working or processing that does not confer the status of originating products | Working or processing that confers the status of the originating products when the following conditions are met                                                                                                                           |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CCT heading No    | Description                                                                                                                                                                                                                    |                                                                               |                                                                                                                                                                                                                                           |
| 58.05             | Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No 58.06                                                          |                                                                               | Manufacture from products falling within heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive and 57.01 to 57.04 inclusive or from chemical products or textile pulp |
| 58.06             | Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size                                                                                                                            |                                                                               | Manufacture from products falling within heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive and 56.01 to 56.03 inclusive or from chemical products or textile pulp                           |
| 58.07             | Chenille yarn (including flock chenille yarn), gimped yarn (other than metallized yarn falling within heading No 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like |                                                                               | Manufacture from products falling within heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive and 56.01 to 56.03 inclusive or from chemical products or textile pulp                           |
| 58.08             | Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain                                                                                                                                     |                                                                               | Manufacture from products falling within heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive and 56.01 to 56.03 inclusive or from chemical products or textile pulp                           |
| 58.09             | Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs                                                             |                                                                               | Manufacture from products falling within heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive or from chemical products or textile pulp                              |
| 58.10             | Embroidery, in the piece, in strips or in motifs                                                                                                                                                                               |                                                                               | Manufacture from textile yarn                                                                                                                                                                                                             |
| 59.01             | Wadding and articles of wadding; textile flock and dust and mill neps                                                                                                                                                          |                                                                               | Manufacture either from natural fibres or from chemical products or textile pulp                                                                                                                                                          |
| 59.02             | Felt and articles of felt, whether or not impregnated or coated                                                                                                                                                                |                                                                               | Manufactures either from natural fibres or from chemical products or textile pulp                                                                                                                                                         |
| 59.03             | Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated                                                                                                          |                                                                               | Manufacture either from natural fibres or from chemical products or textile pulp                                                                                                                                                          |
| 59.04             | Twine, cordage, ropes and cables, plaited or not                                                                                                                                                                               |                                                                               | Manufacture either from natural fibres or from chemical products or textile pulp                                                                                                                                                          |
| 59.05             | Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope                                                                                                                      |                                                                               | Manufacture either from natural fibres or from chemical products or textile pulp                                                                                                                                                          |

## List A (cont'd)

| Products obtained |                                                                                                                                                                                                                                                                                                                                                                                                                           | Working or processing that does not confer the status of originating products | Working or processing that confers the status of the originating products when the following conditions are met |
|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
| CCT heading No    | Description                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                               |                                                                                                                 |
| 59.06             | Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics                                                                                                                                                                                                                                                                                             |                                                                               | Manufacture either from natural fibres or from chemical products or textile pulp                                |
| 59.07             | Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses                                                                                                                                                                                             |                                                                               | Manufacture from yarn                                                                                           |
| 59.08             | Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials                                                                                                                                                                                                                                                                             |                                                                               | Manufacture from yarn                                                                                           |
| 59.10             | Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not                                                                                                                                                                               |                                                                               | Manufacture either from yarn or from textile fibres                                                             |
| ex 59.11          | Rubberized textile fabrics, other than rubberized knitted or crocheted goods, with the exception of those consisting of fabric of continuous synthetic textile fibres, or of fabric composed of parallel yarns of continuous synthetic textile fibres, impregnated or covered with rubber latex, containing at least 90% by weight of textile materials and used for the manufacture of tyres or for other technical uses |                                                                               | Manufacture from yarn                                                                                           |
| ex 59.11          | Rubberized textile fabrics, other than rubberized knitted or crocheted goods, consisting of fabric of continuous synthetic textile fibres or of fabric composed of parallel yarns of continuous synthetic textile fibres, impregnated or covered with rubber latex, containing at least 90% by weight of textile materials and used for the manufacture of tyres or for other technical uses                              |                                                                               | Manufacture from chemical products                                                                              |
| 59.12             | Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio backcloths or the like                                                                                                                                                                                                                                                                                                   |                                                                               | Manufacture from yarn                                                                                           |

List A (*cont'd*)

| Products obtained |                                                                                                                                                                          | Working or processing that does not confer the status of originating products | Working or processing that confers the status of the originating products when the following conditions are met                                                                                                                           |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CCT heading No    | Description                                                                                                                                                              |                                                                               |                                                                                                                                                                                                                                           |
| 59.13             | Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads                                       |                                                                               | Manufacture from single yarn                                                                                                                                                                                                              |
| 59.14             | Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles |                                                                               | Manufacture from single yarn                                                                                                                                                                                                              |
| 59.15             | Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials                                                                  |                                                                               | Manufacture from products falling within heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive and 57.01 to 57.04 inclusive or from chemical products or textile pulp |
| 59.16             | Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material                                       |                                                                               | Manufacture from products falling within heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive and 57.01 to 57.04 inclusive or from chemical products or textile pulp |
| 59.17             | Textile fabrics and textile articles, of a kind commonly used in machinery or plant                                                                                      |                                                                               | Manufacture from products falling within heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive and 57.01 to 57.04 inclusive or from chemical products or textile pulp |
| Chapter 60        | Knitted and crocheted goods                                                                                                                                              |                                                                               | Manufacture from natural fibres carded or combed, from products falling within heading Nos 56.01 to 56.03 inclusive, from chemical products or textile pulp                                                                               |
| 61.01             | Men's and boys' outer garments                                                                                                                                           |                                                                               | Manufacture from yarn                                                                                                                                                                                                                     |
| 61.02             | Women's, girls' and infants' outer garments                                                                                                                              |                                                                               | Manufacture from yarn                                                                                                                                                                                                                     |
| 61.03             | Men's and boys' under garments, including collars, shirt fronts and cuffs                                                                                                |                                                                               | Manufacture from yarn                                                                                                                                                                                                                     |
| 61.04             | Women's, girls' and infants' under garments                                                                                                                              |                                                                               | Manufacture from yarn                                                                                                                                                                                                                     |
| 61.05             | Handkerchiefs                                                                                                                                                            |                                                                               | Manufacture from unbleached single yarn                                                                                                                                                                                                   |
| 61.06             | Shawls, scarves, mufflers, mantillas, veils and the like                                                                                                                 |                                                                               | Manufacture from unbleached single yarn of natural textile fibres or discontinuous man-made fibres, from chemical products or textile pulp                                                                                                |

## List A (cont'd)

| Products obtained |                                                                                                                                                                                       | Working or processing that does not confer the status of originating products | Working or processing that confers the status of the originating products when the following conditions are met               |
|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| CCT heading No    | Description                                                                                                                                                                           |                                                                               |                                                                                                                               |
| 61.07             | Ties, bow ties and cravats                                                                                                                                                            |                                                                               | Manufacture from yarn                                                                                                         |
| 61.09             | Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic         |                                                                               | Manufacture from yarn                                                                                                         |
| 61.10             | Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods                                                                                          |                                                                               | Manufacture from yarn                                                                                                         |
| 61.11             | Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets)                                           |                                                                               | Manufacture from yarn                                                                                                         |
| 62.01             | Travelling rugs and blankets                                                                                                                                                          |                                                                               | Manufacture from unbleached yarn falling within Chapters 50 to 56 inclusive                                                   |
| 62.02             | Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles                                                                                        |                                                                               | Manufacture from single unbleached yarn                                                                                       |
| 62.03             | Sacks and bags, of a kind used for the packing of goods                                                                                                                               |                                                                               | Manufacture from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste |
| 62.04             | Tarpaulins, sails, awnings, sun-blinds, tents and camping goods                                                                                                                       |                                                                               | Manufacture from single unbleached yarn                                                                                       |
| ex 62.05          | Other made up textile articles (including dress patterns) excluding fans and hand screens, non-mechanical, frames and handles therefor and parts of such frames and handles           |                                                                               | Manufacture in which the value of the products used does not exceed 40% of the value of the product obtained                  |
| 64.01             | Footwear with outer soles and uppers of rubber or artificial plastic material                                                                                                         | Manufacture from products falling within heading No 64.05                     |                                                                                                                               |
| 64.02             | Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No 64.01) with outer soles of rubber or artificial plastic material | Manufacture from products falling within heading No 64.05                     |                                                                                                                               |
| 64.03             | Footwear with outer soles of wood or cork                                                                                                                                             | Manufacture from products falling within heading No 64.05                     |                                                                                                                               |

## List A (cont'd)

| Products obtained        |                                                                                                                                                                                                                                                                                              | Working or processing that does not confer the status of originating products                     | Working or processing that confers the status of the originating products when the following conditions are met |
|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
| CCT heading No.          | Description                                                                                                                                                                                                                                                                                  |                                                                                                   |                                                                                                                 |
| 64.04                    | Footwear with outer soles of other materials                                                                                                                                                                                                                                                 | Manufacture from products falling within heading No 64.05                                         | Manufacture from fibre                                                                                          |
| 65.03                    | Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No 65.01, whether or not lined or trimmed                                                                                                                                     |                                                                                                   |                                                                                                                 |
| 65.05                    | Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed                                                                                                  |                                                                                                   |                                                                                                                 |
| 66.01                    | Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)                                                                                                                                                                                |                                                                                                   | Manufacture from yarn or textile fibres                                                                         |
| ex 68.04 }<br>ex 68.06 } | Articles of artificial abrasives with a basis of silicon carbide                                                                                                                                                                                                                             | Manufacture from silicon carbide falling within heading No ex 28.56                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 70.06                    | Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked                                                                                                                                                     | Manufacture from drawn, cast or rolled glass falling within heading Nos 70.04 and 70.05           |                                                                                                                 |
| 70.07                    | Cast, rolled, drawn or blown glass (including flashed or wired glass), cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved) whether or not surface ground or polished; multiple-walled insulating glass, leaded lights and the like | Manufacture from drawn, cast or rolled glass falling within heading Nos 70.04 to 70.06 inclusive  |                                                                                                                 |
| 70.08                    | Safety glass consisting of toughened or laminated glass, shaped or not                                                                                                                                                                                                                       | Manufacture from drawn, cast or rolled glass falling within heading Nos. 70.04 to 70.07 inclusive |                                                                                                                 |
| 70.09                    | Glass mirrors (including rear-view mirrors), unframed, framed or backed                                                                                                                                                                                                                      | Manufacture from products falling within heading Nos 70.04 to 70.08 inclusive                     |                                                                                                                 |
| 71.15                    | Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)                                                                                                                                                                     |                                                                                                   |                                                                                                                 |
|                          |                                                                                                                                                                                                                                                                                              |                                                                                                   |                                                                                                                 |

List A (*cont'd*)

| Products obtained |                                                                                                                                                                                                                                                                                                                                                     | Working or processing that does not confer the status of originating products                  | Working or processing that confers the status of the originating products when the following conditions are met                                                         |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CCT heading No    | Description                                                                                                                                                                                                                                                                                                                                         |                                                                                                |                                                                                                                                                                         |
| 73.07             | Blooms, billets, slabs and sheet-bars (including tinplate bars) of iron or steel; pieces roughly shaped by forging, of iron or steel                                                                                                                                                                                                                | Manufacture from products falling within heading No 73.06                                      |                                                                                                                                                                         |
| 73.08             | Iron or steel coils for re-rolling                                                                                                                                                                                                                                                                                                                  | Manufacture from products falling within heading No 73.07                                      |                                                                                                                                                                         |
| 73.09             | Universal plates of iron or steel                                                                                                                                                                                                                                                                                                                   | Manufacture from products falling within heading Nos 73.07 and 73.08                           |                                                                                                                                                                         |
| 73.10             | Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel                                                                                                                                                                              | Manufacture from products falling within heading No 73.07                                      |                                                                                                                                                                         |
| 73.11             | Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements                                                                                                                                           | Manufacture from products falling within heading Nos 73.07 to 73.10 inclusive, 73.12 and 73.13 |                                                                                                                                                                         |
| 73.12             | Hoop and strip, of iron or steel, hot-rolled or cold-rolled                                                                                                                                                                                                                                                                                         | Manufacture from products falling within heading Nos 73.07 to 73.09 inclusive and 73.13        |                                                                                                                                                                         |
| 73.13             | Sheets and plates, of iron or steel, hot-rolled or cold-rolled                                                                                                                                                                                                                                                                                      | Manufacture from products falling within heading Nos 73.07 to 73.09 inclusive                  |                                                                                                                                                                         |
| 73.14             | Iron or steel wire, whether or not coated, but not insulated                                                                                                                                                                                                                                                                                        | Manufacture from products falling within heading No 73.10                                      |                                                                                                                                                                         |
| 73.16             | Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bed-plates, ties and other materials specialized for joining or fixing rails |                                                                                                | Manufacture from products falling within heading No 73.06                                                                                                               |
| 73.18             | Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits                                                                                                                                                                                                                    |                                                                                                | Manufacture from products falling within heading Nos 73.06 and 73.07 and products falling within heading No 73.15 in the forms mentioned in heading Nos 73.06 and 73.07 |
| 74.03             | Wrought bars, rods, angles, shapes and sections, of copper; copper wire                                                                                                                                                                                                                                                                             |                                                                                                | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained                                                            |

## List A (cont'd)

| Products obtained |                                                                                                                                                                                                                                                                                                                                                                    | Working or processing that does not confer the status of originating products | Working or processing that confers the status of the originating products when the following conditions are met |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
| CCT heading No    | Description                                                                                                                                                                                                                                                                                                                                                        |                                                                               |                                                                                                                 |
| 74.04             | Wrought plates, sheets and strip, of copper                                                                                                                                                                                                                                                                                                                        |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 74.05             | Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm                                                                                                                                                                 |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 74.06             | Copper powder and flakes                                                                                                                                                                                                                                                                                                                                           |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 74.07             | Tubes and pipes and blanks therefor, of copper; hollow bars of copper                                                                                                                                                                                                                                                                                              |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 74.08             | Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper                                                                                                                                                                                                                                                                               |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 74.10             | Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables                                                                                                                                                                                                                               |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 74.11             | Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire; expanded metal, of copper                                                                                                                                                                                                               |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 74.15             | Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper; bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotter-pins, washers and spring washers, of copper |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 74.16             | Springs, of copper                                                                                                                                                                                                                                                                                                                                                 |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |

List A (*cont'd*)

| Products obtained |                                                                                                                                                       | Working or processing that does not confer the status of originating products | Working or processing that confers the status of the originating products when the following conditions are met |
|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
| CCT heading No    | Description                                                                                                                                           |                                                                               |                                                                                                                 |
| 74.17             | Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper                           |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 74.18             | Other articles of a kind commonly used for domestic purposes; sanitary ware for indoor use, and parts of such articles and ware, of copper            |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 74.19             | Other articles of copper                                                                                                                              |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 75.02             | Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire                                                                               |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 75.03             | Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes                                                                   |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 75.04             | Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 75.05             | Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis                                                     |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 75.06             | Other articles of nickel                                                                                                                              |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 76.02             | Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire                                                                         |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 76.03             | Wrought plates, sheets and strip, of aluminium                                                                                                        |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |

## List A (cont'd)

| Products obtained |                                                                                                                                                                                                                                                                                                                                                 | Working or processing that does not confer the status of originating products | Working or processing that confers the status of the originating products when the following conditions are met |
|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
| CCT heading No    | Description                                                                                                                                                                                                                                                                                                                                     |                                                                               |                                                                                                                 |
| 76.04             | Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm                                                                                                                                           |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 76.05             | Aluminium powders or flakes                                                                                                                                                                                                                                                                                                                     |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 76.06             | Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium                                                                                                                                                                                                                                                                     |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 76.07             | Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium                                                                                                                                                                                                                                                         |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 76.08             | Structures, and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 76.09             | Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment                                                                                        |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 76.10             | Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods                                                                                                                                                      |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 76.11             | Containers of aluminium, for compressed or liquefied gas                                                                                                                                                                                                                                                                                        |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |

List A (*cont'd*)

| Products obtained |                                                                                                                                                                                                                                                                                                                                  | Working or processing that does not confer the status of originating products | Working or processing that confers the status of the originating products when the following conditions are met |
|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
| CCT heading No    | Description                                                                                                                                                                                                                                                                                                                      |                                                                               |                                                                                                                 |
| 76.12             | Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables                                                                                                                                                                                          |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 76.15             | Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium                                                                                                                                                                                          |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 76.16             | Other articles of aluminium                                                                                                                                                                                                                                                                                                      |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 77.02             | Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium; other articles of magnesium |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 78.02             | Wrought bars, rods, angles, shapes and sections, of lead; lead wire                                                                                                                                                                                                                                                              |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 78.03             | Wrought plates, sheets and strip, of lead                                                                                                                                                                                                                                                                                        |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 78.04             | Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1.7 kg/m <sup>2</sup> ; lead powders and flakes                                                                                            |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 78.05             | Tubes and pipes and blanks therefor, of lead; hollow bars and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends) of lead                                                                                                                                                                         |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 78.06             | Other articles of lead                                                                                                                                                                                                                                                                                                           |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |
| 79.02             | Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire                                                                                                                                                                                                                                                              |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained    |

List A (*cont'd*)

| Products obtained |                                                                                                                                                                                                                                                                                                                                     | Working or processing that does not confer the status of originating products | Working or processing that confers the status of the originating products when the following conditions are met                  |
|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| CCT heading No    | Description                                                                                                                                                                                                                                                                                                                         |                                                                               |                                                                                                                                  |
| 79.03             | Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes                                                                                                                                                                                                                                                       |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained                     |
| 79.04             | Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc                                                                                                                                                                                   |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained                     |
| 79.06             | Other articles of zinc                                                                                                                                                                                                                                                                                                              |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained                     |
| 80.02             | Wrought bars, rods, angles, shapes and sections, of tin; tin wire                                                                                                                                                                                                                                                                   |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained                     |
| 80.03             | Wrought plates, sheets and strip, of tin                                                                                                                                                                                                                                                                                            |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained                     |
| 80.04             | Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg/m <sup>2</sup> ; tin powders and flakes                                                                                                   |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained                     |
| 80.05             | Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin                                                                                                                                                                                     |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained                     |
| 82.05             | Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw-driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits |                                                                               | Working, processing or assembly in which the value of the products used does not exceed 40% of the value of the product obtained |

## List A (cont'd)

| Products obtained |                                                                                                                                                                                                                                                                   | Working or processing that does not confer the status of originating products | Working or processing that confers the status of the originating products when the following conditions are met                                                                                                                                                                                                                                                                                                                                                     |
|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CCT heading No    | Description                                                                                                                                                                                                                                                       |                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 82.06             | Knives and cutting blades, for machines or for mechanical appliances                                                                                                                                                                                              |                                                                               | Working, processing or assembly in which the value of the products used does not exceed 40% of the value of the product obtained                                                                                                                                                                                                                                                                                                                                    |
| ex Chapter 84     | Boilers, machinery and mechanical appliances and parts thereof, excluding refrigerators and refrigerating equipment (electric and other) (heading No 84.15) and sewing machines, including furniture specially designed for sewing machines (heading No ex 84.41) |                                                                               | Working, processing or assembly in which the value of the products used does not exceed 40% of the value of the product obtained                                                                                                                                                                                                                                                                                                                                    |
| 84.15             | Refrigerators and refrigerating equipment (electrical and other)                                                                                                                                                                                                  |                                                                               | Working, processing or assembly in which the value of the non-originating products used does not exceed 40% of the value of the product obtained, and provided that at least 50% in value of the materials and parts <sup>(1)</sup> used are originating products                                                                                                                                                                                                   |
| ex 84.41          | Sewing machines; furniture specially designed for sewing machines                                                                                                                                                                                                 |                                                                               | Working, processing or assembly in which the value of the non-originating products used does not exceed 40% of the value of the product obtained, and provided that: <ul style="list-style-type: none"> <li>(a) at least 50% in value of the materials and parts <sup>(1)</sup> used for the assembly of the head (motor excluded) are originating products, and</li> <li>(b) the thread tension, crochet and zigzag mechanisms are originating products</li> </ul> |
| ex Chapter 85     | Electrical machinery and equipment and parts thereof, excluding products falling within heading Nos 85.14 and 85.15                                                                                                                                               |                                                                               | Working, processing or assembly in which the value of the products used does not exceed 40% of the value of the product obtained                                                                                                                                                                                                                                                                                                                                    |

<sup>(1)</sup> In determining the value of materials and parts, the following must be taken into account:

- (a) in respect of originating materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of other materials and parts, the provisions of Article 4 of the Regulation determining:
  - (i) the value of imported products,
  - (ii) the value of products of undetermined origin.

List A (*cont'd*)

| Products obtained |                                                                                                                                                                                                                                                                                                                                  | Working or processing that does not confer the status of originating products | Working or processing that confers the status of the originating products when the following conditions are met                                                                                                                                                                                                                            |
|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CCT heading No    | Description                                                                                                                                                                                                                                                                                                                      |                                                                               |                                                                                                                                                                                                                                                                                                                                            |
| 85.14             | Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers                                                                                                                                                                                                                                               |                                                                               | Working, processing or assembly in which the value of the non-originating products used does not exceed 40% of the value of the product obtained, and provided that: <p>(a) at least 50% in value of the materials and parts <sup>(1)</sup> used are originating products, and</p> <p>(b) all the transistors are originating products</p> |
| 85.15             | Radiotelegraphic and radiotelephonic transmission and reception apparatus; radiobroadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus |                                                                               | Working, processing or assembly in which the value of the non-originating products used does not exceed 40% of the value of the product obtained, and provided that: <p>(a) at least 50% in value of the materials and parts used <sup>(1)</sup> are originating products, and</p> <p>(b) all the transistors are originating products</p> |
| Chapter 86        | Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway track fixtures and fittings; traffic signalling equipment of all kinds (not electrically powered)                                                                                                                                          |                                                                               | Working, processing or assembly in which the value of the products used does not exceed 40% of the value of the product obtained                                                                                                                                                                                                           |
| ex Chapter 87     | Vehicles, other than railway or tramway rolling-stocks, and parts thereof, excluding products of heading No 87.09                                                                                                                                                                                                                |                                                                               | Working, processing or assembly in which the value of the products used does not exceed 40% of the value of the product obtained                                                                                                                                                                                                           |
| 87.09             | Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds                                                                                                                                                                                                           |                                                                               | Working, processing or assembly in which the value of the non-originating products used does not exceed 40% of the value of the product obtained, and provided that at least 50% in value of the materials and parts <sup>(1)</sup> used are originating products                                                                          |

<sup>(1)</sup> In determining the value of materials and parts, the following must be taken into account:

- (a) in respect of originating materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of other materials and parts, the provisions of Article 4 of the Regulation determining:
  - (i) the value of imported products,
  - (ii) the value of products of undetermined origin.

## List A (cont'd)

| Products obtained |                                                                                                                                                                                                                                                                                   | Working or processing that does not confer the status of originating products | Working or processing that confers the status of the originating products when the following conditions are met                                                                                                                                                   |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CCT heading No    | Description                                                                                                                                                                                                                                                                       |                                                                               |                                                                                                                                                                                                                                                                   |
| ex Chapter 90     | Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus and parts thereof; excluding products falling within heading No 90.05, 90.07 (except electrically ignited photographic flashbulbs); 90.08, 90.12 and 90.26 |                                                                               | Working, processing or assembly in which the value of the products used does not exceed 40% of the value of the product obtained                                                                                                                                  |
| 90.05             | Refracting telescopes (monocular and binocular), prismatic or not                                                                                                                                                                                                                 |                                                                               | Working, processing or assembly in which the value of the non-originating products used does not exceed 40% of the value of the product obtained, and provided that at least 50% in value of the materials and parts <sup>(1)</sup> used are originating products |
| ex 90.07          | Photographic cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps falling within heading No 85.20, with the exception of electrically ignited photographic flashbulbs                                                                             |                                                                               | Working, processing or assembly in which the value of the non-originating products used does not exceed 40% of the value of the product obtained, and provided that at least 50% in value of the materials and parts <sup>(1)</sup> used are originating products |
| 90.08             | Cinematographic cameras, projectors, sound recorders and sound reproducers but not including recorders of film-editing apparatus; any combination of these articles                                                                                                               |                                                                               | Working, processing or assembly in which the value of the non-originating products used does not exceed 40% of the value of the product obtained, and provided that at least 50% in value of the materials and parts <sup>(1)</sup> used are originating products |
| 90.12             | Compound optical microscopes, whether or not provided with means for photographing or projecting the image                                                                                                                                                                        |                                                                               | Working, processing or assembly in which the value of the non-originating products used does not exceed 40% of the value of the product obtained, and provided that at least 50% in value of the materials and parts <sup>(1)</sup> used are originating products |

<sup>(1)</sup> In determining the value of materials and parts, the following must be taken into account:

- (a) in respect of originating materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of other materials and parts, the provisions of Article 4 of the Regulation determining:
  - (i) the value of imported products,
  - (ii) the value of products of undetermined origin.

List A (cont'd)

| Products obtained |                                                                                                                                                                                                        | Working or processing that does not confer the status of originating products | Working or processing that confers the status of the originating products when the following conditions are met                                                                                                                                                   |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CCT heading No    | Description                                                                                                                                                                                            |                                                                               |                                                                                                                                                                                                                                                                   |
| 90.26             | Gas, liquid and electricity supply or production meters; calibrating meters therefor                                                                                                                   |                                                                               | Working, processing or assembly in which the value of the non-originating products used does not exceed 40% of the value of the product obtained, and provided that at least 50% in value of the materials and parts <sup>(1)</sup> used are originating products |
| ex Chapter 91     | Clocks and watches and parts thereof, excluding products falling within heading Nos 91.04 and 91.08                                                                                                    |                                                                               | Working, processing or assembly in which the value of the products used does not exceed 40% of the value of the product obtained                                                                                                                                  |
| 91.04             | Other clocks                                                                                                                                                                                           |                                                                               | Working, processing or assembly in which the value of the non-originating products used does not exceed 40% of the value of the product obtained, and provided that at least 50% in value of the materials and parts <sup>(1)</sup> used are originating products |
| 91.08             | Clock movements, assembled                                                                                                                                                                             |                                                                               | Working, processing or assembly in which the value of the non-originating products used does not exceed 40% of the value of the product obtained, and provided that at least 50% in value of the materials and parts <sup>(1)</sup> used are originating products |
| ex Chapter 92     | Musical instruments; sound recorders and reproducers; television image and sound recorders and reproducers, parts and accessories of such articles, excluding products falling within heading No 92.11 |                                                                               | Working, processing or assembly in which the value of the products used does not exceed 40% of the value of the product obtained                                                                                                                                  |

<sup>(1)</sup> In determining the value of materials and parts, the following must be taken into account:

- (a) in respect of originating materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of other materials and parts, the provisions of Article 4 of the Regulation determining:
  - (i) the value of imported products,
  - (ii) the value of products of undetermined origin.

List A (*cont'd*)

| Products obtained |                                                                                                                                                                                                      | Working or processing that does not confer the status of originating products | Working or processing that confers the status of the originating products when the following conditions are met                                                                                                                                                                                                                            |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CCT heading No    | Description                                                                                                                                                                                          |                                                                               |                                                                                                                                                                                                                                                                                                                                            |
| 92.11             | Gramophones dictating machines and other sound recorders and reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders and reproducers |                                                                               | Working, processing or assembly in which the value of the non-originating products used does not exceed 40% of the value of the product obtained, and provided that: <p>(a) at least 50% in value of the materials and parts <sup>(1)</sup> used are originating products, and</p> <p>(b) all the transistors are originating products</p> |
| Chapter 93        | Arms and ammunition; parts thereof                                                                                                                                                                   |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained                                                                                                                                                                                                                               |
| ex 96.01          | Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops                                                    |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained                                                                                                                                                                                                                               |
| 97.03             | Other toys; working models of a kind used for recreational purposes                                                                                                                                  |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained                                                                                                                                                                                                                               |
| 98.01             | Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap fasteners and press-studs; blanks and parts of such articles                                                       |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained                                                                                                                                                                                                                               |
| 98.08             | Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes                                                                                                            |                                                                               | Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained                                                                                                                                                                                                                               |

<sup>(1)</sup> In determining the value of materials and parts, the following must be taken into account:

- (a) in respect of originating materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of other materials and parts, the provisions of Article 4 of the Regulation determining:
  - (i) the value of imported products,
  - (ii) the value of products of undetermined origin.

## LIST B

List of working or processing operations which do not result in a change in the nomenclature heading but which do confer the status of originating products on the products undergoing such operations

| Products obtained    |                                                                                                                                                                                                                                                                         | Working or processing that confers the status of originating products                                                                                                                                                                                                                                                              |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CCT heading No       | Description                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                    |
|                      |                                                                                                                                                                                                                                                                         | Incorporation of non-originating materials and parts in machinery or mechanical appliances falling within Chapters 84 to 92 does not make such products lose their status of originating products, provided that the value of the non-originating materials and parts used does not exceed 5% of the value of the product obtained |
| ex 21.03             | Prepared mustard                                                                                                                                                                                                                                                        | Manufacture from mustard flour                                                                                                                                                                                                                                                                                                     |
| ex 25.15             | Marble squared by sawing, of a thickness of 25 cm or less                                                                                                                                                                                                               | Sawing into slabs or sections, polishing, grinding and cleaning of marble, including marble not further worked than roughly split, roughly squared or squared by sawing, more than 25 cm in thickness                                                                                                                              |
| ex 25.16             | Granite, porphyry, basalt, sandstone and other monumental and building stone, squared by sawing, of a thickness of 25 cm or less                                                                                                                                        | Sawing of granite, porphyry, basalt, sandstone and other building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing, more than 25 cm in thickness                                                                                                                            |
| ex 25.18             | Calcined dolomite; agglomerated dolomite (including tarred dolomite)                                                                                                                                                                                                    | Calcination of unworked dolomite                                                                                                                                                                                                                                                                                                   |
| ex 25.19             | Other magnesium oxide, whether or not chemically pure                                                                                                                                                                                                                   | Manufacture from natural magnesium carbonate (magnesite)                                                                                                                                                                                                                                                                           |
| ex 25.32             | Earth colours, calcined or powdered                                                                                                                                                                                                                                     | Crushing and calcination or powdering of earth colours                                                                                                                                                                                                                                                                             |
| ex Chapters 28 to 37 | Products of the chemical and allied industries excluding sulphuric anhydride (ex 28.13), tannins (ex 32.01), some products falling within heading No 33.01, preparations for tenderizing meat, clarifying beer and preparations for the desizing of textiles (ex 35.07) | Working or processing in which the value of the non-originating products used does not exceed 20% of the value of the product obtained                                                                                                                                                                                             |
| ex 28.13             | Sulphuric anhydride                                                                                                                                                                                                                                                     | Manufacture from sulphur dioxide                                                                                                                                                                                                                                                                                                   |
| ex 32.01             | Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives                                                                                                                                                | Manufacture from tanning extracts of vegetable origin                                                                                                                                                                                                                                                                              |
| ex 33.01             | Essential oils (terpeneless or not), concretes and absolutes; resinoids; terpenic by-products of the deterpenation of essential oils                                                                                                                                    | Manufacture from concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration                                                                                                                                                                                      |

## List B (cont'd)

| Products obtained                                                                                        |                                                                                                                                              | Working or processing that confers the status of originating products                                                                                                                                                                   |
|----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CCT heading No                                                                                           | Description                                                                                                                                  |                                                                                                                                                                                                                                         |
| ex 35.07                                                                                                 | Preparations used for tenderizing meat, clarifying beer, composed of papain and bentonite, enzymic preparations for the desizing of textiles | Manufacture from enzymes or prepared enzymes of which the value does not exceed 50% of the value of the product obtained                                                                                                                |
| ex Chapter 38                                                                                            | Miscellaneous chemical products, other than refined tall oil (ex 38.05) and wood pitch (wood tar pitch) (ex 38.09)                           | Working or processing in which the value of the non-originating materials used does not exceed 20% of the value of the product obtained                                                                                                 |
| ex 38.05                                                                                                 | Refined tall oil                                                                                                                             | Refining of crude tall oil                                                                                                                                                                                                              |
| ex 38.09                                                                                                 | Wood pitch (wood tar pitch)                                                                                                                  | Distillation of wood tar                                                                                                                                                                                                                |
| ex Chapter 39                                                                                            | Artificial plastic materials, cellulose ethers and esters, artificial resins and articles made of these materials                            | Working or processing in which the value of the non-originating materials used does not exceed 20% of the value of the product obtained                                                                                                 |
| ex 40.01                                                                                                 | Slabs of crepe rubber for soles                                                                                                              | Lamination of crepe sheets of natural rubber                                                                                                                                                                                            |
| ex 40.07                                                                                                 | Vulcanized rubber thread and cord, textile-covered                                                                                           | Manufacture from vulcanized rubber thread or cord, not textile-covered                                                                                                                                                                  |
| ex 41.01                                                                                                 | Sheep's and lambs' skins without the wool                                                                                                    | Removing wool from sheep's and lambs' skins in the wool                                                                                                                                                                                 |
| ex 41.03                                                                                                 | Retanned skin leather of crossed Indian sheep                                                                                                | Retanning of crossed Indian sheep skin leather not further prepared than tanned                                                                                                                                                         |
| ex 41.04                                                                                                 | Retanned Indian goat or kid skin leather                                                                                                     | Retanning of Indian goat or kid skin leather not further prepared than tanned                                                                                                                                                           |
| ex 44.22                                                                                                 | Casks, barrels, vats, tubs, buckets and other coopers products and parts thereof                                                             | Manufacture from riven staves of wood, not further prepared than sawn on one principal surface; sawn of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn                       |
| ex 50.09<br>ex 51.04<br>ex 53.11<br>ex 53.12<br>ex 54.05<br>ex 55.07<br>ex 55.08<br>ex 55.09<br>ex 56.07 | Printed fabrics                                                                                                                              | Printing accompanied by finishing operations (bleaching, dressing, drying, steaming, burling, mending, impregnating, sanforizing, mercerizing) of fabrics the value of which does not exceed 47.5% of the value of the product obtained |
| ex 67.01                                                                                                 | Feather dusters                                                                                                                              | Manufacture from feathers, parts of feathers or down                                                                                                                                                                                    |
| ex 68.03                                                                                                 | Articles of slate, including articles of agglomerated slate                                                                                  | Manufacture of articles of slate                                                                                                                                                                                                        |

## List B (cont'd)

| Products obtained |                                                                                                                                                                                               | Working or processing that confers the status of originating products                                                                        |
|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|
| CCT heading No    | Description                                                                                                                                                                                   |                                                                                                                                              |
| ex 68.04          | Hand-polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery                                            | Cutting, adjusting and gluing of abrasive materials, which, owing to their shape, are not recognizable as being intended for hand use        |
| ex 68.13          | Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate                                                           | Manufacture of articles of asbestos or of mixtures with a basis of asbestos, or of mixtures with a basis of asbestos and magnesium carbonate |
| ex 68.15          | Articles of mica, including bonded mica splittings on a support of paper or fabric                                                                                                            | Manufacture of articles of mica                                                                                                              |
| ex 70.10          | Cut-glass bottles                                                                                                                                                                             | Cutting of bottles the value of which does not exceed 50% of the value of the product obtained                                               |
| ex 70.13          | Cut glassware (other than articles falling within heading No 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses         | Cutting of glassware the value of which does not exceed 50% of the value of the product obtained                                             |
| ex 70.20          | Articles made from glass fibre                                                                                                                                                                | Manufacture from unworked glass fibre                                                                                                        |
| ex 71.02          | Precious and semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)                           | Manufacture from unworked precious and semi-precious stones                                                                                  |
| ex 71.03          | Synthetic or reconstructed precious or semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport) | Manufacture from unworked synthetic or reconstructed precious or semi-precious stones                                                        |
| ex 71.05          | Silver, including silver gilt and platinum-plated silver, semi-manufactured                                                                                                                   | Rolling, drawing, beating or grinding of unwrought silver and silver alloys                                                                  |
| ex 71.06          | Rolled silver, semi-manufactured                                                                                                                                                              | Rolling, drawing, beating or grinding of unworked rolled silver                                                                              |
| ex 71.07          | Gold, including platinum-plated gold, semi-manufactured                                                                                                                                       | Rolling, drawing, beating or grinding of unwrought gold, including platinum-plated gold                                                      |
| ex 71.08          | Rolled gold on base metal or silver, semi-manufactured                                                                                                                                        | Rolling, drawing, beating or grinding of unwrought rolled gold on base metal or silver                                                       |
| ex 71.09          | Platinum and other metals of the platinum group, semi-manufactured                                                                                                                            | Rolling, drawing, beating or grinding of unwrought platinum and other metals of the platinum group                                           |
| ex 71.10          | Rolled platinum or other platinum group metals, on base metal or precious metal, semi-manufactured                                                                                            | Rolling, drawing, beating or grinding of unworked rolled platinum or other platinum group metals on base metal or precious metal             |

List B (*cont'd*)

| Products obtained |                                                                                                                                              | Working or processing that confers the status of originating products                                                                                                                                                                                                                                          |
|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CCT heading No    | Description                                                                                                                                  |                                                                                                                                                                                                                                                                                                                |
| ex 73.15          | Alloy steel and high carbon steel:<br>— in the forms mentioned in heading Nos 73.07 to 73.13<br>— in the forms mentioned in heading No 73.14 | Manufacture from products in the forms mentioned in heading No 73.06<br><br>Manufacture from products in the forms mentioned in heading No 73.06 or 73.07                                                                                                                                                      |
| ex 74.01          | Unrefined copper (blister copper and other)                                                                                                  | Smelting of copper matte                                                                                                                                                                                                                                                                                       |
| ex 74.01          | Refined copper                                                                                                                               | Fire-refining or electrolytic refining of unrefined copper (blister copper and other), copper waste or scrap                                                                                                                                                                                                   |
| ex 74.01          | Copper alloy                                                                                                                                 | Fusion and thermal treatment of refined copper, copper waste or scrap                                                                                                                                                                                                                                          |
| ex 75.01          | Unwrought nickel, excluding alloys                                                                                                           | Refining by electrolysis, by fusion or chemically of nickel waste and scrap                                                                                                                                                                                                                                    |
| 76.16             | Other articles of aluminium                                                                                                                  | Manufacture in which gauze, cloth, grille, netting, reinforcing fabric and similar materials, of aluminium wire, and expanded metal, of aluminium are used the value of which does not exceed 50% of the value of the product obtained                                                                         |
| ex 77.02          | Other articles of magnesium                                                                                                                  | Manufacture from wrought bars, rods, angles, shapes and sections, plates, sheets and strip, wire, foil, raspings and shavings of uniform size, powders and flakes, tubes and pipes and blanks therefor, hollow bars, of magnesium, the value of which does not exceed 50% of the value of the product obtained |
| ex 77.04          | Beryllium, wrought and articles of beryllium                                                                                                 | Rolling, drawing or grinding of unwrought beryllium the value of which does not exceed 50% of the value of the product obtained                                                                                                                                                                                |
| ex 81.01          | Tungsten, wrought and articles of tungsten                                                                                                   | Manufacture from unwrought tungsten the value of which does not exceed 50% of the value of the product obtained                                                                                                                                                                                                |
| ex 81.02          | Molybdenum, wrought and articles of molybdenum                                                                                               | Manufacture from unwrought molybdenum the value of which does not exceed 50% of the value of the product obtained                                                                                                                                                                                              |
| ex 81.03          | Tantalum, wrought and articles of tantalum                                                                                                   | Manufacture from unwrought tantalum the value of which does not exceed 50% of the value of the product obtained                                                                                                                                                                                                |
| ex 81.04          | Other base metals, wrought and articles of other base metals                                                                                 | Manufacture from other base metals, unwrought, the value of which does not exceed 50% of the value of the product obtained                                                                                                                                                                                     |
| ex 82.09          | Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No 82.06                    | Manufacture from knife blades                                                                                                                                                                                                                                                                                  |

List B (*cont'd*)

| Products obtained |                                                                                                                                                                     | Working or processing that confers the status of originating products                                                                                                                                                                                                                                                                                                                                                                                           |
|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CCT heading No    | Description                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| ex 84.05          | Steam engines (including mobile engines, but not steam tractors falling within heading No 87.01 or mechanically propelled road rollers) with self-contained boilers | Working, processing or assembly using products, the value of which does not exceed 40% of the value of the product obtained                                                                                                                                                                                                                                                                                                                                     |
| 84.06             | Internal combustion piston engines                                                                                                                                  | Working, processing or assembly in which the value of the products used does not exceed 40% of the value of the product obtained                                                                                                                                                                                                                                                                                                                                |
| ex 84.08          | Engines and motors, excluding reaction engines and gas turbines                                                                                                     | Working, processing or assembly in which the value of the non-originating products does not exceed 40% of the value of the product obtained and provided that at least 50% in value of the materials and parts <sup>(1)</sup> used are originating products                                                                                                                                                                                                     |
| ex 84.41          | Sewing machines, including furniture for sewing machines                                                                                                            | Working, processing or assembly in which the value of the non-originating products used does not exceed 40% of the value of the product obtained, and provided that: <ul style="list-style-type: none"> <li>(a) at least 50% in value of the materials and parts <sup>(1)</sup> used for assembly of the head (motor excluded) are originating products, and</li> <li>(b) the thread tension, crochet and zigzag mechanisms are originating products</li> </ul> |
| ex 95.05          | Articles in tortoise-shell, mother of pearl, ivory, bone, horn, coral (natural or agglomerated) and other animal carving material                                   | Manufacture from tortoise-shell, mother of pearl, ivory, bone, horn, coral (natural or agglomerated) and other animal carving material; worked                                                                                                                                                                                                                                                                                                                  |
| ex 95.08          | Articles in vegetable carving material (for example corozo), meerschaum and amber, natural or reconstituted, jet (and mineral substitutes for jet)                  | Manufacture from vegetable carving material (for example corozo), meerschaum and amber, natural or reconstituted, jet (and mineral substitutes for jet); worked                                                                                                                                                                                                                                                                                                 |
| ex 96.01          | Brushes and brooms                                                                                                                                                  | Manufacture using prepared knots and tufts for broom or brush making the value of which does not exceed 50% of the value of the product obtained                                                                                                                                                                                                                                                                                                                |
| ex 98.11          | Smoking pipes including pipe bowls                                                                                                                                  | Manufacture from roughly shaped blocks of wood or root                                                                                                                                                                                                                                                                                                                                                                                                          |

<sup>(1)</sup> In determining the value of materials and parts, the following must be taken into account:

- (a) in respect of originating materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of other materials and parts, the provisions of Article 4 of the Regulation determining:
  - (i) the value of imported products,
  - (ii) the value of products of undetermined origin.

## LIST C

## List of products excluded from the scope of this Regulation

| CCT<br>heading No    | Description                                                                                                                                                                                                                              |
|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ex 27.07             | Assimilated aromatic oils as defined in Note 2 to Chapter 27, of which more than 65% by volume distills at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzol), intended for use as power or heating fuels |
| 27.09<br>to<br>27.16 | Mineral oils and products of their distillation; bituminous substances; mineral waxes                                                                                                                                                    |
| ex 29.01             | Hydrocarbons:<br>— acyclic<br>— cyclanes and cyclenes, excluding azulenes<br>— benzene, toluene, xylenes<br>intended for use as power or heating fuels                                                                                   |
| ex 34.03             | Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals             |
| ex 34.04             | Waxes with a basis of paraffin wax, of petroleum waxes, of waxes obtained from bituminous minerals, of slack wax or of scale wax                                                                                                         |
| ex 38.14             | Prepared additives for lubricants                                                                                                                                                                                                        |

## Notes to Lists A and B

1. The lists contain some products which do not benefit from tariff preferences but which may be used in the manufacture of products which do benefit.
2. The description of the products in column 2 in the lists corresponds to that of the same heading number in the Customs Cooperation Council nomenclature.
3. When a Customs Cooperation Council nomenclature heading number in column 1 of the lists is prefixed by 'ex', the corresponding rule applies only to the products stated in column 2.



|                                                                                                                                           |                                  |                                                      |                                                                                                                                                                                                                                                                                                                                                                                  |                                   |                                 |
|-------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------|
| 1. Goods consigned from (exporter's business name, address, country)                                                                      |                                  |                                                      | Reference No                                                                                                                                                                                                                                                                                                                                                                     |                                   |                                 |
| 2. Goods consigned to (consignee's name, address, country)                                                                                |                                  |                                                      | <p align="center"><b>GENERALIZED SYSTEM OF PREFERENCES</b></p> <p align="center"><b>CERTIFICATE OF ORIGIN</b></p> <p align="center">(Combined declaration and certificate)</p> <p align="center"><b>FORM A</b></p> <p>Issued in .....<br/>(country)</p> <p align="right">See notes overleaf</p>                                                                                  |                                   |                                 |
| 3. Means of transport and route (as far as known)                                                                                         |                                  |                                                      | 4. For official use                                                                                                                                                                                                                                                                                                                                                              |                                   |                                 |
| 5. Item number                                                                                                                            | 6. Marks and numbers of packages | 7. Number and kind of packages; description of goods | 8. Origin criterion (see notes overleaf)                                                                                                                                                                                                                                                                                                                                         | 9. Gross weight or other quantity | 10. Number and date of invoices |
| <b>11. Certification</b><br>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. |                                  |                                                      | <b>12. Declaration by the exporter</b><br>The undersigned hereby declares that the above details and statements are correct; that all the goods were<br><br>produced in .....<br>(country)<br><br>and that they comply with the origin requirements specified for those goods in the generalized system of preferences for goods exported to<br><br>.....<br>(importing country) |                                   |                                 |
| Place and date, signature and stamp of certifying authority                                                                               |                                  |                                                      | Place and date, signature of authorized signatory                                                                                                                                                                                                                                                                                                                                |                                   |                                 |

## NOTES

### 1. Countries which accept this form for the purposes of the generalized system of preferences (GSP):

|            |                          |                              |                |
|------------|--------------------------|------------------------------|----------------|
| Australia* | Norway                   | European Economic Community: | Ireland        |
| Austria    | Sweden                   | Belgium                      | Italy          |
| Canada     | Switzerland              | Denmark                      | Luxembourg     |
| Finland    | United States of America | France                       | Netherlands    |
| Japan      |                          | Federal Republic of Germany  | United Kingdom |

Details of the rules governing admission to GSP in these countries are obtainable from the customs authorities there. The main elements of the rules are indicated in the following paragraphs.

### 2. Conditions. The main conditions for admission to preference are that goods sent to any of the countries listed above

- (i) must fall within a description of goods eligible for preference in the country of destination, and
- (ii) must comply with the consignment conditions specified by the country of destination. In general, goods must be consigned direct from the country of exportation to the country of destination, but in most cases passage through one or more intermediate countries, with or without transshipment, is accepted provided that at the time they are exported the goods are clearly intended for the declared country of destination and that any intermediate transit, transshipment or temporary warehousing arises only from the requirements of transportation; and
- (iii) must comply with the origin criteria specified for those goods by the country of destination. A summary indication of the rules generally applicable is given in paragraphs 3 and 4.

### 3. Origin criteria. For exports to the abovementioned countries, with the exception of Australia, Canada and the USA, the position is that either

- (i) the goods shall be wholly produced in the country of exportation, that is, they should fall within a description of goods which is accepted as 'wholly produced' under the rules prescribed by the country of destination concerned, or
- (ii) alternatively, if the goods are manufactured wholly or partly from materials or components imported into the country of exportation or of undetermined origin these materials or components must have undergone a substantial transformation there into a different product. It is important to note that all materials and components which cannot be shown to be of that country's origin must be treated as if they were imported. Usually the transformation must be such as to lead to the exported goods being classified under a Customs Cooperation Council Nomenclature Tariff heading other than that relating to any of the above materials or components used. In addition, special rules are prescribed for various classes of goods in Lists A and B of certain countries' rules of origin and other subsidiary provisions and these should be carefully studied.

If the goods qualify under the above criteria, the exporter must indicate in Box 8 of the form the origin criteria on the basis of which he claims that his goods qualify for the GSP, in the manner shown in the following table:

| Circumstances of production or manufacture in the first country named in Box 12 of the form                                                                                                                                                                                                                                  | Insert in Box 8                                                                                                             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| (a) Goods, worked upon but not wholly produced in the exporting country, which were produced in conformity with the principles of 3 (ii), which fall under a CCC Nomenclature tariff heading specified in Column 1 of List A and which satisfy any conditions in Columns 3 and 4 of List A which are relevant to these goods | 'A', followed by the Customs Cooperation Council Nomenclature heading number of the exported goods<br>example: 'A'<br>74.07 |
| (b) Goods, worked upon but not wholly produced in the exporting country, which fall within an item in Column 1 of List B and which comply with the provisions of that item                                                                                                                                                   | 'B', followed by the Customs Cooperation Council Nomenclature heading number of the exported goods<br>example: 'B'<br>73.15 |
| (c) Goods, worked upon but not wholly produced in the exporting country, which were produced in conformity with principles of 3 (ii), which are not specifically referred to in List A, and which do not contravene a general provision of List A                                                                            | 'X', followed by the Customs Cooperation Council Nomenclature heading number of the exported goods<br>example: 'X'<br>98.02 |
| (d) Goods wholly produced in the country of exportation (see 3 (i) above)                                                                                                                                                                                                                                                    | 'P'                                                                                                                         |

NOTE: 'List A' and 'List B' refer to the lists of qualifying processes specified by the countries of importation concerned.

### 4. Origin criteria for exports to Canada and the United States of America. For export to these two countries the position is that either

- (i) the goods shall be wholly produced in the country of exportation that is they should fall within a description of goods which is accepted as 'wholly produced' under the rules prescribed by the country of destination concerned or
- (ii) alternatively, if the goods are manufactured wholly or partly from materials or components imported into the country of exportation or of undetermined origin, those materials or components must have undergone a substantial transformation there into a different product. It is important to note that all materials and components which cannot be shown to be of that country's origin must be treated as if they were imported.
  - (a) In the case of Canada the value of such materials and components (excluding any that are of Canadian origin) must not exceed 40 % of the ex-factory price of the exported article.
  - (b) In the case of the United States the cost or value of materials produced in the beneficiary country plus the direct cost of processing performed there, should not be less than 35 % for single countries, or 50 % when an association of countries is treated as one country, of the appraised value of such article at the time of its entry into the US. Materials imported into the beneficiary country and then substantially transformed into constituent materials of which the eligible article is composed may be included in calculating the minimum percentages. The phrase 'direct cost of processing' includes costs directly incurred in or reasonably allocated to the processing, such as: all actual labour costs; dies, moulds, tooling, and depreciation; research and development; inspection and testing, but does not include business overheads, administrative expenses and salaries, or profit.

If the goods qualify under the above criteria, the exporter must indicate in Box 8 of the form the origin criteria on the basis of which he claims that his goods qualify for the GSP, in the manner shown in the following table:

| Countries applicable     | Circumstances of production or manufacture in the first country named in Box 12 of the form | Insert in Box 8                                                                                                                                                                                                                                                                                         |
|--------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Canada and United States | (a) Goods wholly produced in the country of exportation (see 4 (i) above)                   | 'P'                                                                                                                                                                                                                                                                                                     |
| Canada                   | (b) Goods which are covered by the value-added rule described in 4 (ii) (a) above           | 'Y', followed by the value of materials and components imported (excluding any that are of Canadian origin) or of undetermined origin, expressed as a percentage of the ex-factory price of the exported goods<br>example: 'Y'<br>36 %                                                                  |
| United States            | (c) Goods which are covered by the value-added rule described in 4 (ii) (b) above           | For single country shipments insert 'Y' or for shipments from an association of countries 'Z', followed by the sum of the cost or value of the materials and the direct cost of processing, expressed as a percentage of the ex-factory price of the exported goods<br>example: 'Y' 38 % or<br>'Z' 52 % |

5. Each Article must qualify. It should be noted that all the goods in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.

6. Description of goods. The description of goods must be sufficiently detailed to enable the goods to be identified by the customs officer examining them.

\* For Australia, the main requirement is the exporter's declaration on the normal commercial invoice. Form A is an acceptable alternative, but official certification is not required. Direct consignment is not necessary.

|                                                                                                                                                                                                                                              |                                 |                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                 |                           |                              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-----------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|------------------------------|
| 1. Expéditeur (nom, adresse, pays de l'exportateur)                                                                                                                                                                                          |                                 |                                                           | Référence n°<br><br><b>SYSTÈME GÉNÉRALISÉ DE PRÉFÉRENCES</b><br><b>CERTIFICAT D'ORIGINE</b><br>(Déclaration et certificat)<br><b>FORMULE A</b><br><br>Délivré en .....<br>(pays)<br>Voir notes au verso                                                                                                                                                                                                                         |                           |                              |
| 2. Destinataire (nom, adresse, pays)                                                                                                                                                                                                         |                                 |                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                 |                           |                              |
| 3. Moyen de transport et itinéraire (si connus)                                                                                                                                                                                              |                                 |                                                           | 4. Pour usage officiel                                                                                                                                                                                                                                                                                                                                                                                                          |                           |                              |
| 5. N° d'ordre                                                                                                                                                                                                                                | 6. Marques et numéros des colis | 7. Nombre et type de colis ; description des marchandises | 8. Critère d'origine (voir notes au verso)                                                                                                                                                                                                                                                                                                                                                                                      | 9. Poids brut ou quantité | 10. N° et date de la facture |
| 11. Certificat<br>Il est certifié, sur la base du contrôle effectué, que la déclaration de l'exportateur est exacte.<br><br><br><br><br><br><br><br><br><br>.....<br>Lieu et date, signature et timbre de l'autorité délivrant le certificat |                                 |                                                           | 12. Déclaration de l'exportateur<br>Le soussigné déclare que les mentions et indications ci-dessus sont exactes, que toutes ces marchandises ont été produites en .....<br><br>et qu'elles remplissent les conditions d'origine requises par le système généralisé de préférences pour être exportées à destination de<br><br>.....<br>(nom du pays importateur)<br><br>.....<br>Lieu et date, signature du signataire habilité |                           |                              |

## NOTES

1. Pays qui acceptent cette formule aux fins du système généralisé de préférences (SGP) :

|            |                       |                         |                |             |
|------------|-----------------------|-------------------------|----------------|-------------|
| Australie* | Norvège               | Communauté              | France         | Luxembourg  |
| Autriche   | Suède                 | économique européenne : | RF d'Allemagne | Pays-Bas    |
| Canada     | Suisse                | Belgique                | Irlande        | Royaume-Uni |
| Finlande   | États-Unis d'Amérique | Danemark                | Italie         |             |
| Japon      |                       |                         |                |             |

Le détail des règlements concernant l'admission au bénéfice du système généralisé de préférences dans ces pays peut être obtenu auprès de leurs administrations des douanes. Les éléments principaux de ces règlements sont résumés dans les paragraphes qui suivent.

2. **Conditions.** Les principales conditions d'admission au bénéfice des préférences sont que la marchandise expédiée vers l'un quelconque des pays susmentionnés :
- (i) doit correspondre à la définition établie des marchandises pouvant bénéficier du régime de préférences dans le pays de destination, et
  - (ii) doit satisfaire aux conditions d'expédition spécifiées par le pays de destination. En général, la marchandise doit être expédiée directement du pays d'exportation au pays de destination, mais dans la plupart des cas, le passage par un ou plusieurs pays intermédiaires, avec ou sans transbordement, est admis, à condition qu'au moment où elle est exportée, la marchandise soit manifestement destinée au pays de destination déclaré et que tout transit, transbordement ou entreposage temporaire ne résulte que des besoins du transport, et
  - (iii) doit répondre aux critères d'origine spécifiés pour cette marchandise par le pays de destination. Des indications sommaires sur les règles d'origine généralement applicables sont données aux paragraphes 3 et 4.
3. **Critères d'origine.** Pour les exportations vers les pays susmentionnés, à l'exception de l'Australie\*, du Canada et des États-Unis d'Amérique,
- (i) ou bien la marchandise doit être entièrement produite dans le pays exportateur, c'est-à-dire correspondre à la définition des marchandises considérées comme « entièrement produites » qui figure dans les règlements du pays de destination intéressé,
  - (ii) ou bien si elle est fabriquée entièrement ou en partie au moyen de matières ou de composants importés dans le pays exportateur ou d'origine indéterminée, ces matières ou composants doivent y avoir subi une transformation substantielle qui en fasse un produit différent. Il importe de noter que toutes matières et tous composants à propos desquels il est impossible de prouver qu'ils sont originaires dudit pays doivent être considérés comme importés. En général, la transformation doit être telle qu'elle ait pour effet de faire classer la marchandise exportée dans une rubrique de la nomenclature du conseil de coopération douanière différente de celle où seraient classés ces matières ou composants. En outre, des règles d'origine spéciales et des dispositions subsidiaires sont prévues pour diverses catégories de marchandises des listes A et B de certains pays, et ces règles et dispositions devraient être soigneusement étudiées.

Si la marchandise satisfait aux critères ci-dessus, l'exportateur indiquera, dans la case 8 de la formule, le critère d'origine en vertu duquel il demande, pour cette marchandise, le bénéfice du système généralisé de préférences, de la manière indiquée dans le tableau ci-après :

| Conditions de production ou de fabrication dans le premier pays indiqué dans la case 12 de la formule                                                                                                                                                                                                                                            | Indiquer ce critère dans la case 8                                                         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| (a) Marchandise, ouvrée, mais non entièrement produite dans le pays exportateur, qui a été produite d'une manière conforme aux principes du paragraphe 3 (ii), qui relève d'une position de la NCCD spécifiée dans la colonne 1 de la liste A et qui satisfait aux conditions des colonnes 3 et 4 de cette liste applicables à cette marchandise | « A », suivi de la position de la marchandise dans la NCCD<br><br>Exemple : « A »<br>74.07 |
| (b) Marchandise, ouvrée mais non entièrement produite dans le pays d'exportation, qui correspond à une rubrique de la colonne 1 de la liste B et qui est conforme aux dispositions concernant cette rubrique                                                                                                                                     | « B », suivi de la position de la marchandise dans la NCCD<br><br>Exemple : « B »<br>73.15 |
| (c) Marchandise, ouvrée mais non entièrement produite dans le pays exportateur, qui a été produite d'une manière conforme aux principes du paragraphe 3 (ii), qui n'est pas expressément mentionnée dans la liste A et qui n'est pas incompatible avec une disposition générale de la liste A                                                    | « X », suivi de la position de la marchandise dans la NCCD<br><br>Exemple : « X »<br>98.02 |
| (d) Marchandise entièrement produite dans le pays exportateur [voir le paragraphe 3 (i) ci-dessus]                                                                                                                                                                                                                                               | « P »                                                                                      |

NOTE. La « liste A » et la « liste B » sont les listes des opérations de transformation requises par les pays d'importation intéressés.

4. **Critères d'origine pour les exportations à destination du Canada et des États-Unis d'Amérique.** Pour les exportations vers ces deux pays :

- (i) ou bien la marchandise doit être entièrement produite dans le pays exportateur, c'est-à-dire correspondre à la définition des marchandises considérées comme « entièrement produites » qui figure dans les règlements du pays de destination intéressé,
  - (ii) ou bien si la marchandise est fabriquée entièrement ou en partie au moyen de matières ou de composants importés dans le pays exportateur ou d'origine indéterminée, ces matières ou composants doivent y avoir subi une transformation substantielle qui en fasse un produit différent. Il importe de noter que toutes matières et tous composants à propos desquels il est impossible de prouver qu'ils sont originaires dudit pays doivent être considérés comme importés.
- (a) Dans le cas du Canada, la valeur de telles matières et composants (à l'exclusion de ceux qui sont d'origine canadienne) ne doit pas dépasser 40 % du prix départ usine de l'article exporté.
- (b) Dans le cas des États-Unis, le coût ou la valeur des matières produites dans le pays bénéficiaire, plus le coût direct de transformation qui y a été effectuée ne doit pas être inférieur à 35 %, quand il s'agit d'un seul pays, ou à 50 %, quand il s'agit d'un groupe de pays considéré comme un seul et même pays, de la valeur en douane d'un tel produit au moment de son entrée aux États-Unis. Pourraient être incluses dans le calcul des pourcentages minimaux les matières importées dans le pays bénéficiaire et ensuite transformées en matières intermédiaires dont est composé le produit pouvant prétendre aux préférences. L'expression « coûts directs de transformation » comprend les frais qui découlent directement de la transformation ou qui peuvent lui être raisonnablement attribués, tels que : tous les coûts réels de la main-d'œuvre ; les matrices et moules, l'outillage et l'amortissement ; les frais de recherche et développement ; l'inspection et l'essai, mais non les frais généraux ; les dépenses administratives et les salaires, ou les bénéfices.

Si la marchandise satisfait aux critères ci-dessus, l'exportateur indiquera, dans la case 8 de la formule, le critère d'origine en vertu duquel il demande, pour cette marchandise, le bénéfice du système généralisé de préférences, de la manière indiquée dans le tableau ci-après :

| Pays                 | Conditions de production ou de fabrication dans le premier pays indiqué dans la case 12 de la formule                   | Indiquer ce critère dans la case 8                                                                                                                                                                                                                                                                                                   |
|----------------------|-------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Canada et États-Unis | (a) Marchandise entièrement produite dans le pays exportateur (voir le paragraphe 4 (i) ci-dessus)                      | « P »                                                                                                                                                                                                                                                                                                                                |
| Canada               | (b) Marchandise visée par la règle relative à la valeur ajoutée dont il est question au paragraphe 4 (ii) (a) ci-dessus | « Y », suivi de la valeur des matières et composants importés (à l'exclusion de ceux qui sont d'origine canadienne) ou d'origine indéterminée, exprimée en pourcentage du prix départ-usine de la marchandise<br><br>Exemple : « Y »<br>36 %                                                                                         |
| États-Unis           | (c) Marchandise visée par la règle relative à la valeur ajoutée dont il est question au paragraphe 4 (ii) (b) ci-dessus | Pour les expéditions d'un seul pays indiquer « Y », ou pour les expéditions en provenance d'un groupe de pays « Z » suivi de la somme du coût ou de la valeur des matières et le coût direct de transformation, exprimée en pourcentage du prix départ-usine des marchandises exportées<br><br>Exemple : « Y » 38 % ou<br>« Z » 52 % |

5. Chaque article doit remplir les conditions prescrites. Il est à noter que chacun des articles d'une même expédition doit répondre aux conditions prescrites. Cela s'applique, en particulier, lorsque sont expédiés des articles analogues de dimensions différentes ou des pièces détachées.

6. **Description des marchandises.** La description des marchandises doit être assez détaillée pour que le fonctionnaire des douanes qui aura à les examiner puisse les identifier.

\* Pour l'Australie, l'exigence de base est une attestation de l'exportateur sur la facture habituelle. La formule A peut être acceptée en remplacement, mais une certification officielle n'est pas exigée. L'expédition directe n'est pas nécessaire.

FORM APR

| Circumstances of production or manufacture in the country of exportation                                                                                                                                                                                                                                                        | Insert in line «Origin criterion» (front of part 1)                                                      |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| (a) Goods, worked upon but not wholly produced in the exporting country, which were produced in conformity with the provisions of (ii), which fall under a Brussels Nomenclature Tariff heading specified in Column 1 of List A and which satisfy any conditions in Columns 3 and 4 of List A which are relevant to these goods | «A», followed by the Brussels Nomenclature heading number of the exported goods<br>example: «A»<br>74.07 |
| (b) Goods, worked upon but not wholly produced in the exporting country, which fall within an item in Column 1 of List B and which comply with the provisions of that item                                                                                                                                                      | «B», followed by the Brussels Nomenclature heading number of the exported goods<br>example: «B»<br>73.15 |
| (c) Goods, worked upon but not wholly produced in the exporting country, which were produced in conformity with the provisions of (ii), which are not specifically referred to in Lists A or B, and which do not contravene a general provision of List A                                                                       | «X», followed by the Brussels Nomenclature heading number of the exported goods<br>example: «X»<br>98.02 |
| (d) Goods wholly produced in the country of exportation (see (i) above)                                                                                                                                                                                                                                                         | «P»                                                                                                      |

Note. "List A" and "List B" refer to the lists of qualifying processes specified by the countries of importation concerned.

|                        |        |
|------------------------|--------|
| (Exporter's signature) |        |
|                        |        |
|                        |        |
|                        |        |
|                        |        |
|                        |        |
|                        |        |
| Description of goods   |        |
| LABEL APR              | 000000 |

(PART 2)

— This label (to the right) is to be detached and stuck to the outer packaging of the postal packet or parcel.  
 — The exporter must sign the label. He may also stamp it.

NOTE

| REQUEST FOR CHECK                                                                                                                                                                                                                                                                                                                                                                                                                                                 | RESULT OF CHECK                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>The undersigned Customs official requests a check on the exporter's declaration appearing on the front of this form*.</p> <p>Place and date of signature .....</p> <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="border: 1px dashed black; padding: 5px; text-align: center;">           Official<br/>stamp         </div> <div>           .....<br/>           (Official's signature)         </div> </div> | <p>A check carried out by the undersigned Customs official shows that:</p> <p>(1) the details given on this form are accurate <sup>1</sup>;</p> <p>(2) this form does not meet the requirements as to correctness (see notes appended)<sup>1</sup>.</p> <p>Place and date of signature .....</p> <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="border: 1px dashed black; padding: 5px; text-align: center;">           Official<br/>stamp         </div> <div>           .....<br/>           (Official's signature)         </div> </div> <p><sup>1</sup> Delete where not applicable.</p> |

(\*) Checks on forms APR are to be carried out at random and also whenever the Customs authorities of the importing country have reasonable doubt as to the true origin of the goods in question or of certain parts thereof.

The Customs authorities of the importing country are to return to the authorities responsible for checking in the exporting country the form APR contained in the consignment, giving the formal or substantive reasons for an inquiry. Wherever possible they attach to this form the invoice which has been presented to them, or a copy thereof, and forward any information which it has been possible to obtain and which suggests that the particulars given on the form APR are inaccurate.

If the Customs authorities of the importing country decide to suspend execution of the Generalized System of Preferences while awaiting the results of the check, they shall offer to release the goods to the importer subject to any conservatory measures deemed necessary.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  |                                                                                                         |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------------------------------------------------------------------------------|--|
| Déclaration de l'exportateur                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  | Désignation des marchandises                                                                            |  |
| SYSTÈME GÉNÉRALISÉ DE PRÉFÉRENCES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  | ÉTIQUETTE APR  000000 |  |
| <div>Je soussigné, exportateur des marchandises décrites ci-contre et contenues dans cet envoi postal, déclare qu'elles se trouvent en (pays exportateur) et remplissent les conditions d'origine requises par le système généralisé de préférences pour être exportées à destination de (pays importateur)</div> <div>— m'engage à présenter aux autorités responsables toutes justifications que celles-ci jugent nécessaires et à accepter tout contrôle par lesdites autorités de ma comptabilité et des circonstances de la fabrication des marchandises décrites ci-contre.</div> <div>Critère d'origine (voir notes au verso du volet 2):</div> <div>Fait à , le</div> <div>Exportateur: (Nom et prénom ou raison sociale et adresse complète de l'exportateur)</div> <div>(Signature de l'exportateur)</div> <div>Administration ou service du pays d'exportation chargé du contrôle a posteriori de la déclaration de l'exportateur (2):</div> <div>Observations (1):</div> |  |                                                                                                         |  |
| (1) Indiquer les références au contrôle éventuellement déjà effectué par l'administration ou le service compétent.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |                                                                                                         |  |
| (2) Indiquer les références au contrôle prévu par les dispositions nationales.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  |                                                                                                         |  |

FORMULAIRE APR (VOLET 1)

MARCHANDISES POUVANT DONNER LIEU AU VISA D'UN CERTIFICAT D'ORIGINE FORMULE A  
OU À L'ÉTABLISSEMENT D'UN FORMULAIRE APR

Peuvent seules donner lieu au visa d'un certificat d'origine formule A ou à l'établissement d'un formulaire APR les marchandises qui, dans le pays d'exportation, entrent dans l'une des catégories suivantes:

i) ou bien la marchandise doit être entièrement produite dans le pays exportateur, c'est-à-dire correspondre à la définition des marchandises considérées comme « entièrement produites » qui figure dans les règlements du pays de destination intéressé,

ii) ou bien si elle est fabriquée entièrement ou en partie au moyen de matières ou de composants importés dans le pays exportateur ou d'origine indéterminée, ces matières ou composants doivent y avoir subi une transformation substantielle qui en fasse un produit différent. Il importe de noter que toutes matières et tous composants à propos desquels il est impossible de prouver qu'ils sont originaires dudit pays doivent être considérés comme importés. En général, la transformation doit être telle qu'elle ait pour effet de faire classer la marchandise exportée dans une rubrique de la nomenclature douanière de Bruxelles différente de celle où seraient classés ces matières ou composants. En outre, des règles d'origine spéciales et des dispositions subsidiaires sont prévues pour diverses catégories de marchandises des listes A et B de certains pays, et ces règles et dispositions devraient être soigneusement étudiées.

Si la marchandise satisfait aux critères ci-dessus, l'exportateur indiquera à la ligne « critère d'origine » du volet 1 du formulaire le critère d'origine en vertu duquel il demande, pour cette marchandise, le bénéfice du système généralisé de préférences, de la manière indiquée dans le tableau ci-après :

| Conditions de production ou de fabrication dans le pays d'exportation                                                                                                                                                                                                                                                                          | Indiquer ce critère à la ligne « critère d'origine » (recto du volet 1)               |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| a) Marchandise, ouvrée mais non entièrement produite dans le pays exportateur, qui a été produite d'une manière conforme aux dispositions du paragraphe ii), qui relève d'une position de la NDB spécifiée dans la colonne 1 de la liste A et qui satisfait aux conditions des colonnes 3 et 4 de cette liste applicables à cette marchandise. | « A », suivi de la position de la marchandise dans la NDB<br>Exemple : « A »<br>74.07 |
| b) Marchandise, ouvrée mais non entièrement produite dans le pays d'exportation, qui correspond à une rubrique de la colonne 1 de la liste B et qui est conforme aux dispositions concernant cette rubrique.                                                                                                                                   | « B », suivi de la position de la marchandise dans la NDB<br>Exemple : « B »<br>73.15 |
| c) Marchandise, ouvrée mais non entièrement produite dans le pays exportateur, qui a été produite d'une manière conforme aux dispositions du paragraphe ii), qui n'est pas expressément mentionnée dans la liste A ou la liste B et n'est pas incompatible avec une disposition générale de la liste A.                                        | « X », suivi de la position de la marchandise dans la NDB<br>Exemple : « X »<br>98.02 |
| d) Marchandise entièrement produite dans le pays exportateur (voir le paragraphe i) ci-dessus).                                                                                                                                                                                                                                                | « P »                                                                                 |

Note : La « liste A » et la « liste B » sont les listes des opérations de transformation requises par les pays d'importation intéressés.

|                                                                                                                                                                                                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (Signature de l'exportateur)                                                                                                                                                                       |
|                                                                                                                                                                                                    |
|                                                                                                                                                                                                    |
|                                                                                                                                                                                                    |
|                                                                                                                                                                                                    |
|                                                                                                                                                                                                    |
|                                                                                                                                                                                                    |
| Désignation des marchandises                                                                                                                                                                       |
| <div style="display: flex; justify-content: space-between; align-items: center;"> <span>ÉTIQUETTE APR</span> <span style="font-size: 24px; font-weight: bold;">A</span> <span>000000</span> </div> |

(VOLET 2)

- L'étiquette ci-contre est à détacher et à coller sur l'emballage extérieur du paquet ou du colis postal.
- La signature de l'exportateur est obligatoire. Elle est complétée éventuellement par le cachet de l'exportateur.

NOTA BENE

| DEMANDE DE CONTRÔLE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | RÉSULTAT DU CONTRÔLE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Le fonctionnaire des douanes soussigné sollicite le contrôle de la déclaration de l'exportateur figurant au recto du présent formulaire (*).</p> <p style="margin-top: 40px;">A ....., le .....</p> <div style="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 20px;"> <div style="border: 1px dotted black; padding: 10px; text-align: center; width: 15%;"> Cachet<br/>du<br/>bureau </div> <div style="border-top: 1px dotted black; width: 60%; text-align: center;"> (Signature du fonctionnaire) </div> </div> | <p>Le contrôle effectué par le fonctionnaire du service compétent soussigné a permis de constater</p> <ol style="list-style-type: none"> <li>1. que les indications et mentions portées sur le présent formulaire sont exactes <sup>(1)</sup> ;</li> <li>2. que le présent formulaire ne répond pas aux conditions de régularité requises (voir les remarques ci-annexées) <sup>(1)</sup>.</li> </ol> <p style="margin-top: 40px;">A ....., le .....</p> <div style="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 20px;"> <div style="border: 1px dotted black; padding: 10px; text-align: center; width: 15%;"> Cachet<br/>du<br/>bureau </div> <div style="border-top: 1px dotted black; width: 60%; text-align: center;"> (Signature du fonctionnaire) </div> </div> <p style="margin-top: 10px;">(1) Rayer la mention inutile.</p> |

(\*) Le contrôle *a posteriori* du formulaire APR est effectué à titre de sondage ou chaque fois que la douane du pays d'importation a des doutes fondés en ce qui concerne l'origine réelle de la marchandise en cause ou de certains de ses composants.

La douane du pays d'importation envoie à l'administration ou au service du pays d'exportation chargé du contrôle le formulaire APR contenu dans le colis, en indiquant les motifs de forme ou de fond qui justifient une enquête. Autant que possible, elle joint à ce formulaire la facture qui lui a été présentée ou une copie de celle-ci, et fournit tous les renseignements qui ont pu être obtenus et qui font penser que les mentions portées sur le formulaire APR sont inexactes.

Si elle décide de surseoir à l'application du système généralisé de préférences dans l'attente des résultats du contrôle, la douane du pays d'importation offre à l'importateur la mainlevée des marchandises sous réserve des mesures conservatoires jugées nécessaires.

## ANNEX I

List of certain agricultural products originating in developing countries and territories benefiting from the generalized tariff preferences for the first time from 1 January 1978

| CCT<br>heading<br>No | Description                                                                                                                                                                                                                                                                                                                                                    |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 01.01                | <p>Live horses, asses, mules and hinnies</p> <p>A. Horses:</p> <p>    II. For slaughter</p> <p>    III. Other</p>                                                                                                                                                                                                                                              |
| 03.03                | <p>Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water:</p> <p>A. Crustaceans:</p> <p>    V. Other:</p> <p>        — <i>Peurullus</i> spp</p> <p>B. Molluscs:</p> <p>    IV. Other:</p> <p>        a) Frozen:</p> <p>            3. Octopus</p> |
| 07.01                | <p>Vegetables, fresh or chilled:</p> <p>ex T. Other:</p> <p>    a) <i>Moringa oleifera</i> (drumsticks)</p> <p>    b) From 1 December to 28 February:</p> <p>        — Marrows and pumpkins</p> <p>    c) From 1 December to 30 April:</p> <p>        — Other, excluding celery and parsley</p>                                                                |
| 08.02                | <p>Citrus fruit, fresh or dried:</p> <p>ex E. Other:</p> <p>    — Limes (<i>Citrus aurantifolia</i>, var. <i>Lumio</i> and var. <i>Limetta</i>)</p>                                                                                                                                                                                                            |
| ex 08.09             | <p>Other fruit, fresh:</p> <p>— From 1 November to 30 April:</p> <p>    — Watermelons</p>                                                                                                                                                                                                                                                                      |
| 20.06                | <p>Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit:</p> <p>B. Other:</p> <p>    II. Not containing added spirit:</p> <p>        a) Containing added sugar, in immediate packings of a net capacity of more than 1 kg:</p>                                                                                               |

| CCT<br>heading<br>No | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 20.06<br>(cont'd)    | <p>9. Mixtures of fruit:</p> <p>ex aa) Mixtures in which no single fruit exceeds 50% of the total weight of the fruits:</p> <p>— Mixtures of two or more fruits falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding melons and watermelons</p> <p>b) Containing added sugar, in immediate packings of a net capacity of 1 kg or less:</p> <p>9. Mixtures of fruit:</p> <p>ex aa) Mixtures in which no single fruit exceeds 50% of the total weight of the fruits:</p> <p>— Mixtures of two or more fruits falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding melons and watermelons</p> <p>c) Not containing added sugar, in immediate packings of a net capacity:</p> <p>1. Of 4.5 kg or more:</p> <p>ex ee) Mixtures of fruit:</p> <p>— Mixtures of two or more fruits falling within heading Nos 08.01, 08.08, B, E and F and 08.09, excluding melons and watermelons, in which no single fruit exceeds 50% of the total weight of the fruits</p> <p>2. Of less than 4.5 kg:</p> <p>ex bb) Other fruit and mixtures of fruit:</p> <p>— Fruit falling within heading Nos 08.01, 08.08 B, E and F and 08.09, excluding pineapples, melons and watermelons</p> <p>— Mixtures of two or more fruits falling within heading Nos 08.01, 08.08, B, E and F and 08.09, excluding melons and watermelons, in which no single fruit exceeds 50% of the total weight of the fruits</p> |

## ANNEX II

List of goods originating in Romania benefiting from the generalized tariff preferences for the first time from 1 January 1978

| CCT heading No | Description                                                                                                                                                                                                                                                                                                                                                                                       |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 04.06          | Natural honey                                                                                                                                                                                                                                                                                                                                                                                     |
| 20.01          | Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard:<br>ex B. Other:<br>— Certain vegetables (preserved by vinegar)                                                                                                                                                                                   |
| 20.07          | Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit                                                                                                                                                                                                                                                        |
| 29.04          | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:<br>A. Saturated monohydric alcohols:<br>I. Methanol (methyl alcohol)<br>V. Other:<br>— Ethylhexanol                                                                                                                                                                                                      |
| 39.07          | Articles of materials of the kind described in heading Nos 39.01 to 39.06:<br>A. Of regenerated cellulose<br>B. Of vulcanized fibre<br>C. Of hardened proteins<br>D. Of chemical derivatives of rubber<br>E. Of other materials:<br>I. Spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like falling within heading No 92.12<br>IV. Other |
| 48.01          | Paper and paperboard (including cellulose wadding), in rolls or sheets:<br>C. Kraft paper and kraft board:<br>II. Other                                                                                                                                                                                                                                                                           |
| 87.14          | Other vehicles (including trailers), not mechanically propelled and parts thereof:<br>B. Trailers and semi-trailers:<br>II. Other                                                                                                                                                                                                                                                                 |

## COMMISSION REGULATION (EEC) No 2967/77

of 23 December 1977

derogating in respect of the countries of the Association of South East Asian Nations from Articles 1, 6 and 13 of Commission Regulation (EEC) No 2966/77 of 23 December 1977 on the definition of the concept of originating products for purposes of the application of tariff preferences granted by the European Economic Community in respect of certain products from developing countries

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Whereas, for the purposes of implementation of the provisions concerning the tariff preferences granted by the Community for certain products originating in developing countries, rules of origin are by Commission Regulation (EEC) No 2966/77 of 23 December 1977 <sup>(1)</sup>, hereinafter called the 'basic Regulation', laid down concerning the conditions under which these products acquire the status of originating products and the mode of proof and verification of their status;

Whereas the Association of South East Asian Nations has established close economic cooperation between Indonesia, Malaysia, the Philippines, Singapore and Thailand (hereinafter referred to as ASEAN countries); whereas the provisions relative to the acquisition of the status of originating products laid down in Article 1 of the basic Regulation may, with the necessary adaptations, help facilitate this cooperation and encourage the use in one ASEAN country of products originating in other ASEAN countries; whereas the said provisions should be amended accordingly and special rules as to the mode of proof and verification of the status of originating products should be laid down; whereas to this end it is necessary to provide for requests for verification to be centralized with a joint administrative body of the aforesaid association;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee on Origin,

HAS ADOPTED THIS REGULATION:

*Article 1*

1. Notwithstanding the provisions of Article 1 of the basic Regulation, there shall also be considered as

products originating in Indonesia, Malaysia, the Philippines, Singapore or Thailand (hereinafter referred to as ASEAN countries) those products which have in accordance with those provisions acquired in one of those countries the status of originating products and which after being exported from that country have undergone no working or processing in any other ASEAN country or have not undergone sufficient working or processing in any such other country to confer on them by virtue of the said provisions the status of products originating in that other country, provided that:

(a) only products originating in an ASEAN country have been used in the course of such working or processing;

(b) where a percentage rule limits, in Lists A and B referred to in Article 3 of the Regulation referred to above, the proportion in value of non-originating products that can be incorporated under certain circumstances, the added value has been acquired in each of the countries in accordance with the said percentage rule and with the other rules contained in the said lists without any possibility of cumulation from one country to another.

2. For the purposes of paragraph 1 (a), the fact that products other than those referred to therein have been used in a proportion not exceeding in total value 5% of the value of the products obtained and imported into the Community shall not affect the determination of origin of the latter products, provided that the products so used would not have caused such latter products to lose the status of products originating in the ASEAN country from which they were first exported, had the products used been incorporated in that first country.

3. In the cases referred to in paragraph 1 (b) no non-originating product may be incorporated if it undergoes only working or processing as specified in Article 3 (2) of the basic Regulation.

4. Notwithstanding the provisions of paragraph 1 and provided that all the conditions laid down in that paragraph are nevertheless fulfilled, the products obtained shall not continue to be considered as products originating in the first ASEAN country of exportation unless the value of the products worked or processed in that country represents the highest percentage of the

<sup>(1)</sup> See page 1 of this Official Journal.

value of the products obtained. If this is not so, the latter products shall be considered as originating in the ASEAN country where the added value acquired represents the highest percentage of their value.

#### *Article 2*

1. For the purposes of implementation of the provisions of Article 1, the provisions of Article 4 of the basic Regulation shall apply.

2. In Article 1 (1) (b) and (4), 'added value' means the difference between the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation from the country concerned, and the customs value of all the products imported into and worked or processed in that country.

#### *Article 3*

1. For the purposes of Article 1, proof of status as originating products within the meaning of Article 1 of the basic Regulation shall, in the case of products obtained in one ASEAN country and exported to another ASEAN country, be established by production of a certificate of origin Form A, a specimen of which is given in the Annex to the basic Regulation. This certificate shall be issued by the governmental authorities of the country of export competent to issue certificates of origin for the purposes of the basic Regulation.

2. For the purposes of Article 1, proof of status as originating products within the meaning of that Article shall, in the case of products that have merely remained in one of the ASEAN countries or have undergone there no processing other than as specified in that Article and have been exported from that country to another ASEAN country, be established by production of a certificate as referred to in paragraph 1 issued as provided in that paragraph on the basis of the certificates of origin Form A issued previously.

#### *Article 4*

Notwithstanding the provisions of Article 6 of the basic Regulation, the products mentioned in Article 1 shall on importation into the Community benefit from the provisions on tariff preferences referred to in that Article upon production of a certificate of origin Form A issued, on the basis of the certificates of origin Form A issued previously, by the authority in the ASEAN country from which the products are exported to the Community.

#### *Article 5*

The certificates referred to in Articles 3 and 4 must contain:

— in box 4 'For official use' the name of the ASEAN country in which the goods originate together with one of the following phrases:

'CUMUL ANASE'

'CUMULATION ASEAN'

— in box 12 'Declaration by the exporter' a statement to the effect that the products satisfy the conditions of origin required by the generalized system of preferences in order to be exported to the European Economic Community.

#### *Article 6*

1. The provisions of Articles 1 to 5 above shall apply only in so far as the rules regulating trade in the context of this Regulation between each of the countries hereinbefore specified are identical to the provisions laid down in the basic Regulation and in this Regulation.

2. In addition, each ASEAN country undertakes to the Commission of the European Communities that it will, through the Special Coordinating Committee of ASEAN (hereinafter referred to as SCCAN), comply or ensure compliance with the rules concerning the preparation and issue of certificates of origin Form A and with those relative to administrative cooperation contained in Articles 7 and 8 below.

#### *Article 7*

1. Retrospective verifications of the certificates Form A mentioned in Article 3 shall be carried out at random or whenever the authorities as referred to in that Article of any ASEAN country where the products have either remained before their re-exportation in the same state or have undergone working or processing as specified in Article 1 have reasonable doubt as to the authenticity of the document or as to the accuracy of the information regarding the true origin of the products in question.

2. For the purpose of applying the provisions of paragraph 1, the authorities mentioned in that paragraph shall send the certificate of origin Form A to SCCAN, indicating where appropriate the reasons of form or substance for an enquiry. They shall forward any available information which tends to show that the particulars on the said certificate are inaccurate.

#### *Article 8*

1. Retrospective verification of the certificates Form A mentioned in Article 4 shall be carried out in the circumstances specified in Article 13 of the basic Regulation. However, by way of derogation from the provi-

sions of paragraph 2 of that Article, the relevant customs authorities in the Community shall return the certificate of origin Form A to SCCAN.

#### *Article 9*

The Explanatory Note annexed to this Regulation forms an integral part thereof.

2. The ASEAN countries shall communicate to the Commission the address of SCCAN. The Commission shall communicate this information to the customs authorities of the Member States.

#### *Article 10*

This Regulation shall enter into force on 1 January 1978.

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

Done at Brussels, 23 December 1977.

*For the Commission*

Étienne DAVIGNON

*Member of the Commission*

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### ANNEX

#### Explanatory Note to Article 1

For the purposes of Article 1 (1) (b), the percentage rule must be observed by referring as regards the added value acquired to the provisions contained in Lists A and B referred to in Article 3 of the basic Regulation. Where the products obtained appear in List A, the percentage rule therefore constitutes a criterion additional to that of change of tariff heading for any non-originating product used.

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## COMMISSION REGULATION (EEC) No 2968/77

of 23 December 1977

derogating in respect of the countries of the Central American Common Market from Articles 1, 6 and 13 of Commission Regulation (EEC) No 2966/77 of 23 December 1977 on the definition of the concept of originating products for purposes of the application of tariff preferences granted by the European Economic Community in respect of certain products from developing countries

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Whereas, for the purposes of implementation of the provisions concerning the tariff preferences granted by the Community for certain products originating in developing countries, rules of origin are by Commission Regulation (EEC) No 2966/77 of 23 December 1977 <sup>(1)</sup>, hereinafter called the 'Basic Regulation', laid down concerning the conditions under which these products acquire the status of originating products and the mode of proof and verification of their status;

Whereas the Central American Common Market has established close economic cooperation between Costa Rica, El Salvador, Guatemala, Honduras and Nicaragua (hereinafter referred to as CACM countries); whereas the provisions relative to the acquisition of the status of originating products laid down in Article 1 of the basic Regulation may, with the necessary adaptations, help facilitate this cooperation and encourage the use in one CACM country of products originating in other CACM countries; whereas the said provisions should be amended accordingly and special rules as to the mode of proof and verification of the status of originating products should be laid down; whereas to this end it is necessary to provide for requests for verification to be centralized with a joint administrative body of the aforesaid common market;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee on Origin,

HAS ADOPTED THIS REGULATION:

*Article 1*

1. Notwithstanding the provisions of Article 1 of the basic Regulation, there shall also be considered as

products originating in Costa Rica, El Salvador, Guatemala, Honduras or Nicaragua (hereinafter referred to as CACM countries) those products which have in accordance with those provisions acquired in one of those countries the status of originating products and which after being exported from that country have undergone no working or processing in any other CACM country or have not undergone sufficient working or processing in any such other country to confer on them by virtue of the said provisions the status of products originating in that other country, provided that:

- (a) only products originating in a CACM country have been used in the course of such working or processing;
- (b) where a percentage rule limits, in Lists A and B referred to in Article 3 of the Regulation referred to above, the proportion in value of non-originating products that can be incorporated under certain circumstances, the added value has been acquired in each of the countries in accordance with the said percentage rule and with the other rules contained in the said lists without any possibility of cumulation from one country to another.

2. For the purposes of paragraph 1 (a), the fact that products other than those referred to therein have been used in a proportion not exceeding in total value 5% of the value of the products obtained and imported into the Community shall not affect the determination of origin of the latter products, provided that the products so used would not have caused such latter products to lose the status of products originating in the CACM country from which they were first exported, had the products used been incorporated in that first country.

3. In the cases referred to in paragraph 1 (b) no non-originating product may be incorporated if it undergoes only working or processing as specified in Article 3 (2) of the basic Regulation.

4. Notwithstanding the provisions of paragraph 1 and provided that all the conditions laid down in that paragraph are nevertheless fulfilled, the products obtained shall not continue to be considered as products originating in the first CACM country of exportation unless the value of the products worked or processed in

<sup>(1)</sup> See page 1 of this Official Journal.

that country represents the highest percentage of the value of the products obtained. If this is not so, the latter products shall be considered as originating in the CACM country where the added value acquired represents the highest percentage of their value.

#### Article 2

1. For the purposes of implementation of the provisions of Article 1, the provisions of Article 4 of the basic Regulation shall apply.

2. In Article 1 (1) (b) and (4), 'added value' means the difference between the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation from the country concerned, and the customs value of all the products imported into and worked or processed in that country.

#### Article 3

1. For the purposes of Article 1, proof of status as originating products within the meaning of Article 1 of the basic Regulation shall, in the case of products obtained in one CACM country and exported to another CACM country, be established by production of a certificate of origin Form A, a specimen of which is given in the Annex to the basic Regulation. This certificate shall be issued by the governmental authorities of the country of export competent to issue certificates of origin for the purposes of the basic Regulation.

2. For the purposes of Article 1, proof of status as originating products within the meaning of that Article shall, in the case of products that have merely remained in one of the CACM countries or have undergone there no processing other than as specified in that Article and have been exported from that country to another CACM country, be established by production of a certificate as referred to in paragraph 1 issued as provided in that paragraph on the basis of the certificates of origin Form A issued previously.

#### Article 4

Notwithstanding the provisions of Article 6 of the basic Regulation, the products mentioned in Article 1 shall on importation into the Community benefit from the provisions on tariff preferences referred to in that Article upon production of a certificate of origin Form A issued, on the basis of the certificates of origin Form A issued previously, by the authority in the CACM country from which the products are exported to the Community.

#### Article 5

The certificates referred to in Articles 3 and 4 must contain:

— in box 4 'For official use' the name of the CACM country in which the goods originate together with one of the following phrases:

'CUMUL MCAC'

'CUMULATION CACM'

— in box 12 'Declaration by the exporter' a statement to the effect that the products satisfy the conditions of origin required by the generalized system of preferences in order to be exported to the European Economic Community.

#### Article 6

1. The provisions of Articles 1 to 5 above shall apply only in so far as the rules regulating trade in the context of this Regulation between each of the countries hereinbefore specified are identical to the provisions laid down in the basic Regulation and in this Regulation.

2. In addition, each CACM country undertakes to the Commission of the European Communities that it will, through the Permanent Secretariat of the Central American Common Market (hereinafter referred to as SIECA), comply or ensure compliance with the rules concerning the preparation and issue of certificates of origin Form A and with those relative to administrative cooperation contained in Articles 7 and 8 below.

#### Article 7

1. Retrospective verifications of the certificates Form A mentioned in Article 3 shall be carried out at random or whenever the authorities as referred to in that Article of any CACM country where the products have either remained before their re-exportation in the same state or have undergone working or processing as specified in Article 1 have reasonable doubt as to the authenticity of the document or as to the accuracy of the information regarding the true origin of the products in question.

2. For the purpose of applying the provisions of paragraph 1, the authorities mentioned in that paragraph shall send the certificate of origin Form A to SIECA, indicating where appropriate the reasons of form or substance for an enquiry. They shall forward any available information which tends to show that the particulars on the said certificate are inaccurate.

*Article 8*

1. Retrospective verification of the certificates Form A mentioned in Article 4 shall be carried out in the circumstances specified in Article 13 of the basic Regulation. However, by way of derogation from the provisions of paragraph 2 of that Article, the relevant customs authorities in the Community shall return the certificate of origin Form A to SIECA.

2. The CACM countries shall communicate to the Commission the address of SIECA. The Commission

shall communicate this information to the customs authorities of the Member States.

*Article 9*

The Explanatory Note annexed to this Regulation forms an integral part thereof.

*Article 10*

This Regulation shall enter into force on 1 January 1978.

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

Done at Brussels, 23 December 1977.

*For the Commission*

Étienne DAVIGNON

*Member of the Commission*

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ANNEX

**Explanatory Note to Article 1**

For the purposes of Article 1 (1) (b), the percentage rule must be observed by referring as regards the added value acquired to the provisions contained in Lists A and B referred to in Article 3 of the basic Regulation. Where the products obtained appear in List A, the percentage rule therefore constitutes a criterion additional to that of change of tariff heading for any non-originating product used.

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## COMMISSION REGULATION (EEC) No 2969/77

of 23 December 1977

derogating in respect of the countries which have signed the Cartagena Agreement (Andean Group) from Articles 1, 6 and 13 of Commission Regulation (EEC) No 2966/77 of 23 December 1977 on the definition of the concept of originating products for purposes of the application of tariff preferences granted by the European Economic Community in respect of certain products from developing countries

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Whereas, for the purposes of implementation of the provisions concerning the tariff preferences granted by the Community for certain products originating in developing countries, rules of origin are by Commission Regulation (EEC) No 2966/77 of 23 December 1977 <sup>(1)</sup>, hereinafter called the 'basic Regulation', laid down concerning the conditions under which these products acquire the status of originating products and the mode of proof and verification of their status;

Whereas under the Cartagena Agreement (Andean Group) close economic cooperation has been established between Bolivia, Colombia, Ecuador, Peru and Venezuela (hereinafter referred to as Andean Group countries); whereas the provisions relative to the acquisition of the status of originating products laid down in Article 1 of the basic Regulation may, with the necessary adaptations, help facilitate this cooperation and encourage the use in one Andean Group country of products originating in other Andean Group countries; whereas the said provisions should be amended accordingly and special rules as to the mode of proof and verification of the status of originating products should be laid down; whereas to this end it is necessary to provide for requests for verification to be centralized with a joint administrative body of the aforesaid group;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee on Origin,

HAS ADOPTED THIS REGULATION:

*Article 1*

1. Notwithstanding the provisions of Article 1 of the basic Regulation, there shall also be considered as

products originating in Bolivia, Colombia, Ecuador, Peru or Venezuela (hereinafter referred to as Andean Group countries) those products which have in accordance with those provisions acquired in one of those countries the status of originating products and which after being exported from that country have undergone no working or processing in any other Andean Group country or have not undergone sufficient working or processing in any such other country to confer on them by virtue of the said provisions the status of products originating in that other country, provided that:

(a) only products originating in an Andean Group country have been used in the course of such working or processing;

(b) where a percentage rule limits, in Lists A and B referred to in Article 3 of the Regulation referred to above, the proportion in value of non-originating products that can be incorporated under certain circumstances, the added value has been acquired in each of the countries in accordance with the said percentage rule and with the other rules contained in the said lists without any possibility of cumulation from one country to another.

2. For the purposes of paragraph 1 (a), the fact that products other than those referred to therein have been used in a proportion not exceeding in total value 5% of the value of the products obtained and imported into the Community shall not affect the determination of origin of the latter products, provided that the products so used would not have caused such latter products to lose the status of products originating in the Andean Group country from which they were first exported, had the products used been incorporated in that first country.

3. In the cases referred to in paragraph 1 (b) no non-originating product may be incorporated if it undergoes only working or processing as specified in Article 3 (2) of the basic Regulation.

4. Notwithstanding the provisions of paragraph 1 and provided that all the conditions laid down in that paragraph are nevertheless fulfilled, the products obtained shall not continue to be considered as products originating in the first Andean Group country of exportation unless the value of the products worked or processed in that country represents the highest percentage

<sup>(1)</sup> See page 1 of this Official Journal.

of the value of the products obtained. If this is not so, the latter products shall be considered as originating in the Andean Group country where the added value acquired represents the highest percentage of their value.

#### Article 2

1. For the purposes of implementation of the provisions of Article 1, the provisions of Article 4 of the basic Regulation shall apply.

2. In Article 1 (1) (b) and (4), 'added value' means the difference between the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation from the country concerned, and the customs value of all the products imported into and worked or processed in that country.

#### Article 3

1. For the purposes of Article 1, proof of status as originating products within the meaning of Article 1 of the basic Regulation shall, in the case of products obtained in one Andean Group country and exported to another Andean Group country, be established by production of a certificate of origin Form A, a specimen of which is given in the Annex to the basic Regulation. This certificate shall be issued by the governmental authorities of the country of export competent to issue certificates of origin for the purposes of the basic Regulation.

2. For the purposes of Article 1, proof of status as originating products within the meaning of that Article shall, in the case of products that have merely remained in one of the Andean Group countries or have undergone there no processing other than as specified in that Article and have been exported from that country to another Andean Group country, be established by production of a certificate as referred to in paragraph 1 issued as provided in that paragraph on the basis of the certificates of origin Form A issued previously.

#### Article 4

Notwithstanding the provisions of Article 6 of the basic Regulation, the products mentioned in Article 1 shall on importation into the Community benefit from the provisions on tariff preferences referred to in that Article upon production of a certificate of origin Form A issued, on the basis of the certificates of origin Form A issued previously, by the authority in the Andean Group country from which the products are exported to the Community.

#### Article 5

The certificates referred to in Articles 3 and 4 must contain:

— in box 4 'For official use' the name of the Andean Group country in which the goods originate together with one of the following phrases:

'CUMUL GROUPE ANDIN'

'CUMULATION ANDEAN GROUP'

— in box 12 'Declaration by the exporter' a statement to the effect that the products satisfy the conditions of origin required by the generalized system of preferences in order to be exported to the European Economic Community.

#### Article 6

1. The provisions of Articles 1 to 5 above shall apply only in so far as the rules regulating trade in the context of this Regulation between each of the countries hereinbefore specified are identical to the provisions laid down in the basic Regulation and in this Regulation.

2. In addition, each Andean Group country undertakes to the Commission of the European Communities that it will, through the 'Junta del Acuerdo de Cartagena' (hereinafter referred to as the Junta), comply or ensure compliance with the rules concerning the preparation and issue of certificates of origin Form A and with those relative to administrative cooperation contained in Articles 7 and 8 below.

#### Article 7

1. Retrospective verifications of the certificates Form A mentioned in Article 3 shall be carried out at random or whenever the authorities as referred to in that Article of any Andean Group country where the products have either remained before their re-exportation in the same state or have undergone working or processing as specified in Article 1 have reasonable doubt as to the authenticity of the document or as to the accuracy of the information regarding the true origin of the products in question.

2. For the purpose of applying the provisions of paragraph 1, the authorities mentioned in that paragraph shall send the certificate of origin Form A to the Junta, indicating where appropriate the reasons of form or substance for an enquiry. They shall forward any available information which tends to show that the particulars on the said certificate are inaccurate.

*Article 8*

1. Retrospective verification of the certificates Form A mentioned in Article 4 shall be carried out in the circumstances specified in Article 13 of the basic Regulation. However, by way of derogation from the provisions of paragraph 2 of that Article, the relevant customs authorities in the Community shall return the certificate of origin Form A to the Junta.

2. The Andean Group countries shall communicate to the Commission the address of the Junta. The Commis-

sion shall communicate this information to the customs authorities of the Member States.

*Article 9*

The Explanatory Note annexed to this Regulation forms an integral part thereof.

*Article 10*

This Regulation shall enter into force on 1 January 1978.

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

Done at Brussels, 23 December 1977.

*For the Commission*

Étienne DAVIGNON

*Member of the Commission*

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ANNEX

**Explanatory Note to Article 1**

For the purposes of Article 1 (1) (b), the percentage rule must be observed by referring as regards the added value acquired to the provisions contained in Lists A and B referred to in Article 3 of the basic Regulation. Where the products obtained appear in List A, the percentage rule therefore constitutes a criterion additional to that of change of tariff heading for any non-originating product used.

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